

Berkeley Research Group, LLC
Paul N. Shields
D. Ray Strong
Matthew K. Babcock
201 S. Main Street, Suite 450
Salt Lake City, UT 84111
Telephone: 801.364.6233
Facsimile: 801.355.9926
Email: pshields@thinkbrg.com
rstrong@thinkbrg.com
mbabcock@thinkbrg.com

*Financial Advisor to the Official Committee of
Unsecured Creditors*

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION

In re

THE ROMAN CATHOLIC
ARCHBISHOP OF SAN FRANCISCO

Debtor.

Lead Case No. 23-30564

Chapter 11

Judge: Hon. Dennis Montali

**COVER SHEET TO FOURTH INTERIM FEE
APPLICATION OF BERKELEY RESEARCH
GROUP, LLC FOR ALLOWANCE AND
PAYMENT OF INTERIM COMPENSATION
AND REIMBURSEMENT OF EXPENSES FOR
THE PERIOD OCTOBER 1, 2024 THROUGH
JANUARY 31, 2025**

Judge: Hon. Dennis Montali

Date: April 10, 2025

Time: 1:30 p.m. (Pacific Time)

Location: via ZoomGov

Objection Deadline: March 20, 2025

Summary Cover Sheet of Fee Application

Applicant	Berkeley Research Group, LLC ("BRG")
Client	Official Committee of Unsecured Creditors ("Committee" or "UCC")
Petition date	August 21, 2023
Retention date	Effective as of October 9, 2023
Date of employment order	November 7, 2023 [Dkt. No. 288]
Time Period covered by this application	October 1, 2024 – January 31, 2025
Total compensation sought this period	\$214,953.08
Total fees sought this period	\$214,848.90
Total expenses sought this period:	\$104.18
Total fees approved by interim order to date	\$934,077.40
Total expenses approved by interim order to date	\$461.25
Total paid compensation to date	\$1,064,443.71
Total paid fee to date	\$1,063,878.28
Total paid expenses to date	\$565.43
Blended rate in this application for all timekeepers:	\$565.09
Compensation sought in this application already paid pursuant to a monthly compensation order but not yet allowed	\$129,905.06
Fees sought in this application already paid pursuant to a monthly compensation order but not yet allowed	\$129,800.88
Expenses sought in this application already paid pursuant to a monthly compensation order but not yet allowed:	\$104.18
Number of professionals included in this application:	9
Number of professionals billing fewer than 15 hours to the case during this period:	3
Are any rates higher than those approved or disclosed at retention?	Yes

Summary of Fee Statements / Applications Submitted & Filed

<i>Statement/ Application</i>		<i>Requested</i>		<i>CNO/Order</i>	<i>Paid to Date</i>		<i>Total Unpaid</i>
Date Filed/ Docket No.	Period Covered	Fees	Expenses	Date Filed/ Docket No.	Fees	Expenses	Fees and Expenses
02/29/24 Dkt No. 519	10/09/23 - 01/31/24	\$ 62,181.00	\$ -	04/23/2024 Dkt No. 621	\$ 61,576.50	\$ -	\$ -
04/19/24 Dkt No. 603	02/01/24 - 2/29/24	101,968.65	-	N/A	101,628.65	-	-
5/20/2024 Dkt No. 646	03/01/24 - 03/31/24	118,991.70	-	N/A	118,991.70	-	-
06/27/2024 Dkt No. 710	04/01/24 - 04/30/24	81,180.90	-	N/A	81,180.90	-	-
06/27/2024 Dkt No. 711	05/01/24 - 05/31/24	134,115.75	-	N/A	133,955.75	-	-
06/27/2024 Dkt No. 714	02/1/24 - 05/31/24	436,257.00	-	08/13/20204 Dkt No. 793	435,757.00	-	-
07/22/2024 Dkt No. 756	06/01/24 - 06/30/24	145,268.55	-	N/A	145,268.55	-	-
09/20/2024 Dkt No. 843	07/01/24 - 07/31/24	73,945.35	461.25	N/A	73,945.35	461.25	-
10/21/2024 Dkt No. 872	08/01/24 - 08/31/24	100,080.90	-	N/A	100,080.90	-	-
10/21/2024 Dkt No. 873	09/01/24 - 09/30/24	117,449.10	-	N/A	117,449.10	-	-
10/31/2024 Dkt No. 896	06/01/24 - 09/30/24	436,743.90	461.25	12/09/2024 Dkt No. 945	436,743.90	461.25	-
12/04/2024 Dkt No. 937	10/01/24 - 10/31/24	80,381.70	-	N/A	64,305.36	-	16,076.34
12/26/2024 Dkt No. 958	11/01/24 - 11/30/24	59,202.00	62.35	N/A	47,361.60	62.35	11,840.40
01/30/2025 Dkt No. 974	12/01/24 - 12/31/24	22,667.40	41.83	N/A	18,133.92	41.83	4,533.48
02/28/2025 Dkt No. 1043	01/01/25 - 01/31/25	52,597.80	-	N/A	-	-	52,597.80
Totals		\$1,150,030.80	\$ 565.43		\$ 1,063,878.28	\$ 565.43	\$ 85,048.02

Summary of Any Objections to Fee Statements / Applications: N/A

Berkeley Research Group, LLC
Paul N. Shields
D. Ray Strong
Matthew K. Babcock
201 S. Main Street, Suite 450
Salt Lake City, UT 84111
Telephone: 801.364.6233
Facsimile: 801.355.9926
Email: pshields@thinkbrg.com
rstrong@thinkbrg.com
mbabcock@thinkbrg.com

*Financial Advisor to the Official Committee of
Unsecured Creditors*

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION

In re

THE ROMAN CATHOLIC
ARCHBISHOP OF SAN FRANCISCO

Debtor.

Lead Case No. 23-30564

Chapter 11

Judge: Hon. Dennis Montali

**FOURTH INTERIM FEE APPLICATION OF
BERKELEY RESEARCH GROUP, LLC FOR
ALLOWANCE AND PAYMENT OF INTERIM
COMPENSATION AND REIMBURSEMENT
OF EXPENSES FOR THE PERIOD OCTOBER
1, 2024 THROUGH JANUARY 31, 2025**

Judge: Hon. Dennis Montali

Date: April 10, 2025
Time: 1:30 p.m. (Pacific Time)
Location: via ZoomGov
Objection Deadline: March 20, 2025

Berkeley Research Group, LLC ("**BRG**"), financial advisor the Official Committee of Unsecured Creditors (the "**Committee**") of the Roman Catholic Archdiocese of San Francisco (the "**Debtor**") files its Fourth Interim Fee Application (the "**Application**"), pursuant to sections 330 and 331 of Chapter 11 of Title 11 of the United States Code (the "**Bankruptcy Code**"), Rules 2014(a) and 2016 of the Federal Rules of Bankruptcy Procedure (the "**Bankruptcy Rules**"), *The United States Trustee Appendix A Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330* effective January 30, 1996 (the "**U.S. Trustee Guidelines**"), the *Guidelines for Compensation and Expense Reimbursement of Professionals and Trustees for the Northern District of California*, dated February 19, 2014 (the "**Local Guidelines**"), the Bankruptcy Local Rules (the "**Local Rules**") the *Order Establishing Procedures and Authorizing Payment of Professional Fees and Expenses on a Monthly Basis* [Dkt. 212] (the "**Compensation Procedures Order**") and the *Order Approving Application of the Official Committee of Unsecured Creditors for Order Approving Employment of Berkeley Research Group, LLC as Financial Advisor Effective as of October 9, 2023* [Dkt. No. 288] (the "**Retention Order**"), for approval and allowance of compensation for professional services rendered to the Committee within the period October 1, 2024, through January 31, 2025 (the "**Interim Fee Period**") and reimbursement of expenses incurred in the connection with such services, and, in support thereof, represents as follows:

I.

THE UST GUIDELINES

1. The Office of the United States Trustee (the "**U.S. Trustee**") established the U.S. Trustee Guidelines. In turn, the U.S. Trustee promulgated forms to aid in compliance with the U.S. Trustee Guidelines. Charts and tables based on such forms, and certain other attachments, are attached and filled out with data to the extent relevant to this Chapter 11 Case:

- | | |
|-------------------|---|
| Exhibit 1: | Summary of Fees by Professionals in this Application; |
| Exhibit 2: | Summary of Fees by Task Code in this Application; |
| Exhibit 3: | Summary of Expenses by Category in this Application; |
| Exhibit 4: | Declaration of Financial Advisor; |

Exhibit 5: [Proposed] Order to Allow Interim Application;

Exhibit 6: BRG’s Ninth Monthly Fee Statement (October 2024);

Exhibit 7: BRG’s Tenth Monthly Fee Statement (November 2024);

Exhibit 8: BRG’s Eleventh Monthly Fee Statement (December 2024); and

Exhibit 9: BRG’s Twelfth Monthly Fee Statement (January 2025).

II.

PRELIMINARY STATEMENT

2. By this Application, BRG seeks approval of its fees incurred and reimbursement of expenses during the Interim Fee Period in the amount of \$214,953.08, which comprises fees of \$214,848.90¹ and \$104.18 for reimbursement of expenses. BRG spent a total of 380.2 hours and a blended rate of \$565.09. As described in more detail in the Retention Order, the compensation sought herein is comprised of the services provided to the Committee based on hourly rates.

III.

JURIDICTION

3. This Court has jurisdiction over this Application pursuant to 28 U.S.C. §§157 and 1334, the Order Referring Bankruptcy Cases and Proceedings to Bankruptcy Judges, General Order 24 (N.D. Cal.) and Rule 5011-1(a) of the Local Rules. This is a core proceeding within the meaning of 28 U.S.C. §157(b)(2). Venue of this proceeding and this Application in this Court is proper under 28 U.S.C. §§1408 and 1409.

IV.

BACKGROUND

4. On August 21, 2023 (the “**Petition Date**”), The Debtor commenced the above-captioned chapter 11 bankruptcy case (the “**Chapter 11 Case**”). The Debtor continues to operate its ministry and manage its properties as a debtor in possession under sections 1107(a) and 1108 of the Bankruptcy Code. No trustee has been appointed in this Chapter 11 Case.

¹ Pursuant to the Retention Application (defined below), BRG's fees are based on fees for actual hours expended, charged at BRG's standard hourly rates which are in effect when the services are rendered, less a voluntary 10% rate concession. Accordingly, we have reduced our fees for the Interim Fee Period by \$23,872.10 as indicated on Exhibit 1 and Exhibit 2.

5. On September 1, 2023, the Office of the United States Trustee filed its notice of appointment of an Official Committee of Unsecured Creditors (the “**Committee**”) [Dkt. No. 58].

6. Following the Committee’s appointment, on October 24, 2023, the Court approved the *Order Approving Application of the Official Committee of Unsecured Creditors for Approving employment of Pachulski Stang Ziehl & Jones LLP as Counsel to the Official Committee of Unsecured Creditors* [Dkt. No. 237] (“**Committee Counsel**”).

7. On October 24, 2023, BRG filed its *Application to Employ Berkeley Research Group, LLC as Financial Advisor/Application of the Officiation Committee of Unsecured Creditors for Order Approving Employment of Berkeley Research Group, LLC as Financial Advisor, Effective as of October 9, 2023 effective as of June 23, 2023* [Dkt. No. 236] (The “**Retention Application**”).

8. The Court approved the Retention Application on November 7, 2023, in the *Order Approving Application of the Official Committee of Unsecured Creditors for Approving Employment of Berkeley Research Group, LLC as Financial Advisor, Effective as of October 9, 2023* [Dkt. No. 288] (The “**Retention Order**”).

9. The Retention Order authorizes the Debtor to compensate and reimburse BRG in accordance with the Bankruptcy Code, the Bankruptcy Rules, the Fee Guidelines, and the Interim Compensation Order.

V.

PROFESSIONAL FEES AND DISBURSEMENTS

10. During the Interim Fee Period, BRG's professionals expended a total of 380.2 hours in connection with providing services to the Committee at a net blended hourly rate of \$565.09.

11. By this Application, BRG seeks allowance of fees in the amount of \$214,848.90 for professional services rendered for and on behalf of the Committee and \$104.18 for expenses incurred during the Interim Fee Period.

12. BRG filed and is expected to file Monthly Fee Statement's in accordance with Compensation Procedures Order and Stipulated Agreement. BRG submitted monthly fee statements for each month in the Interim Fee Period requesting 80% of the fees and 100% of the expenses incurred (the "**Monthly Fee Statements**") (See **Exhibits 6, 7, 8, 9**).

13. BRG charges for its services based on standard hourly rates established, subject to periodic adjustments to reflect economic and other conditions. For the purposes of this engagement, BRG has agreed to a voluntary 10% rate concession from its customary standard hourly rates in effect when services are rendered. BRG's standard hourly rates – before the agreed-upon rate concession – are competitive with other financial advisors that we consider our peers. BRG believes that the compensation in this Application is based on the customary compensation charged by comparably skilled professionals in cases other than cases under Title 11.

14. BRG maintains contemporaneous records of the time expended and actual, necessary expenses incurred in support of its billings. Time entries are recorded in six-minute increments.

VI.

SUMMARY OF SERVICES RENDERED

15. BRG is a global strategic advisory and expert consulting firm that provides independent expert testimony, litigation and regulatory support, authoritative studies, strategic advice, advisory services relating to restructuring and turnaround situations, due diligence, valuation, and capital markets, and document and data analytics to major law firms, businesses, including Fortune 500 corporations, government agencies, and regulatory bodies around the world.

16. BRG has extensive experience in the areas of reorganization, workouts, insolvency, accounting, financial analysis, tax, and valuation. The professionals engaged in these cases have also worked in numerous Catholic diocese bankruptcy cases throughout the country.

17. This bankruptcy case addresses issues that raise complex questions and require a high level of skill and expertise to efficiently and accurately address the same. The professional services described herein were performed by BRG to, among other things, analyze and evaluate the Debtor's financial position and financial performance, and guide the Committee through the Debtor's Chapter 11 case.

18. During the Interim Fee Period, the Committee relied on the experience and expertise of BRG when dealing with the matters described herein. As a result, BRG devoted significant time and effort to perform properly and expeditiously the required professional

1 services. BRG respectfully submits that the professional services it rendered on behalf of the
2 Committee were necessary and have directly benefited the creditor constituents represented by
3 the Committee and have contributed to the effective administration of this case.

4 19. BRG submits that the interim fees applied for herein for professional services
5 rendered in performing services for the Committee in this proceeding are fair and reasonable in
6 view of the time spent, the extent of work performed, the nature of the Debtors' operations and
7 financial condition, the financial dealings and interrelationship of the Debtor and its Affiliates, the
8 Debtor's accounting system and financial reporting, and the investigation and analysis performed
9 to date.

10 20. The work involved, and thus the time expended, was carefully assigned in light of
11 the experience and expertise required for a particular task. The staff utilized sought to optimize
12 efficiencies and avoid redundant efforts. It is BRG's practice to staff engagements at the lowest
13 appropriate level considering the complexity of the services to be rendered. Proper supervision and
14 direction are maintained throughout the engagement. BRG believes that there has been no
15 duplication of services between BRG and any other consultants or accountants to the bankruptcy
16 estate.

17 21. BRG is aware of the need to avoid duplication of services, and ensure tasks are
18 performed by the lowest level professional qualified to perform such services to minimize fees,
19 thereby reducing costs to the Debtor's estate and maximizing the ultimate benefit to creditors. As
20 a result, BRG limits participants in meetings and phone conferences; however, in some instances
21 more than two BRG professionals attend certain meetings or phone conferences based on areas of
22 case responsibility, complexity, case matter background, and subject-matter expertise. Due to the
23 complex nature of the Debtor's case and based on BRG's extensive experience, this approach
24 allows for increased efficiency in the evaluation and reporting of findings and in the coordination
25 of ongoing analyses and investigations. As a result of this coordination, BRG continues to
26 effectively and efficiently delegate tasks to the lowest level professional qualified to perform such
27 services, thereby reducing the blended hourly rate for all services provided during the Interim Fee
28 Period.

1 22. Given the matter size and complexity of the issues to be addressed for resolution of
2 this case, BRG's professionals have differing roles and responsibilities. As a result, certain BRG
3 professionals need to be included in meetings so assignments can be effectively explained and
4 addressed in the most efficient manner possible. Further, assignments in a particular area of
5 responsibility which are large in nature and / or complex often need to be divided among BRG
6 professionals with similar levels of experience and expertise to complete those tasks in an
7 expedited manner to meet the needs of the Committee (including preparation for and participation
8 in mediation) in an effort to assist in achieving a consensual resolution of the Chapter 11 case. This
9 approach (which has been successful in other diocesan cases) is effective and necessary and is not
10 indicative of duplicative or inefficient efforts. Instead, it allows BRG's professionals to provide
11 timely financial analyses and advisory services to the Committee in a more efficient and cost-
12 effective manner. Other benefits realized from having more than two professionals in meetings are
13 the ability to simultaneously address more than one area of responsibility or analysis (including
14 when these separate areas share common or intersecting issues), to assist team members in
15 understanding the context and objectives of the work being performed, to allow team members to
16 efficiently communicate regarding the documentation and information evaluated, and to inform
17 senior professionals if deviations are encountered and adjustments need to be considered.
18 Periodically involving junior professionals in meetings allows for more efficient and effective
19 means of performing the tasks. In some instances, junior professionals are more familiar with key
20 issues including how data is being captured or extracted, and the functionality of the tools being
21 used to develop the analysis. As a result, they are able to identify procedures that further reduce
22 time and fees incurred.

23 23. During the Interim Fee Period, three BRG professionals billed less than 15 hours.
24 One of these professionals (Matthew Babcock) is a BRG expert who has extensive experience in
25 most of the past and current Diocesan matters filed throughout the country, has provided services
26 in this matter included in previous fee applications, and will have material ongoing involvement in
27 this case evaluating restricted cash / investments, assets, financial analyses surrounding a Debtor's
28 Plan of Reorganization. The other BRG professionals provided services in this matter (a) at lower

1 billing rates, (b) have been and are currently involved in other Diocesan matters filed throughout
2 the country which required no additional fees or time to “bring them up to speed” to perform said
3 services, (c) have had previously been included in the prior fee applications filed by BRG in this
4 matter, and (d) will have material ongoing involvement in this case.

5 24. No agreement or understanding exists between BRG and any other person for the
6 sharing of compensation received or to be received for services rendered in connection with the
7 Chapter 11 case, except for internal agreements among employees of BRG regarding the sharing
8 of revenue or compensation. Neither BRG nor any of its employees has entered into an agreement
9 or understanding to share compensation with any entity as described in Bankruptcy Code 504(d)
10 and Bankruptcy Rule 2016.

11 25. BRG, in accordance with the Local Rules, will not be charging travel time.

12 26. The general summary of the services rendered by BRG during the Interim Fee
13 Period, based on tasks and number of hours, is set forth below.²

14 **200.30 - Document / Data Analysis (Financial / Accounting) – Accounting System**

15 **Fees: \$1,467.00 / Total Hours 1.8**

16 27. BRG assisted the Committee in evaluating issues, requirements, and options to
17 efficiently export and produce historical data from the Debtor’s accounting systems (Sage Sandbox)
18 for information necessary for the ongoing detailed financial and asset analyses. BRG evaluated
19 responses from the Debtor regarding data export and system access options, as well as analyzed
20 accounting system data extractions from Sage system relating to general ledger, accounts
21 receivable, and income statement activity for updates to enterprise asset analysis.

22
23
24
25
26 ² BRG is keenly aware of the need to minimize expenses to reduce costs to the Debtor’s estate and thus maximize the
27 ultimate contribution to creditors. As a result, BRG limits participants in meetings and phone conferences; however,
28 in some instances multiple BRG professionals attend certain meetings or phone conferences based on areas of case
responsibility, case matter background and expertise. Due to the complex nature of this case, this approach allows for
increased efficiency in the evaluation and reporting of findings and in the coordination of ongoing analyses and
investigations.

1 **200.40 - Document / Data Analysis (Corporate)**

2 **Fees: \$1,041.00 / Total Hours 2.1**

3 28. BRG evaluated the document production received on November 12, 2024, including
4 additional Board and Committee meeting minutes and investment related materials. During the
5 Interim Fee Period, BRG utilized the corporate information produced to date to continue its
6 assessment of the Archdiocese enterprise relationships.

7 **200.90 - Document / Data Analysis (Production Requests)**

8 **Fees: \$12,046.00 / Total Hours: 20.3**

9 29. During the Interim Fee Period, BRG continued to analyze the status of document /
10 information requests to be submitted to the Debtor for the Committee's financial / asset analysis
11 and investigation. Additionally, BRG continued assisting Committee Counsel in evaluating Rule
12 2004 requests to various third parties in possession of Debtor and Affiliate related records and
13 information. BRG met with Committee Counsel to address document request and production issues.
14 As supplemental document productions were received from the Debtor, BRG examined the
15 productions for responsiveness and identified additional documents to be requested. Based on its
16 review of the productions, BRG prepared supplemental requests to be provided to the Debtor for
17 additional documents, data and other related information to be used in a variety of its analyses and
18 investigations. Finally, BRG updated and maintained its document tracking system which allowed
19 BRG to monitor completed requests and identify outstanding/incomplete items to assist in follow
20 up with Debtor professionals.

21 **220.00 – Debtors Operations / Monitoring**

22 **(Monthly Operating Reports / Periodic Reporting)**

23 **Fees: \$10,270.00 / Total Hours 21.4**

24 30. BRG analyzed the Debtor's operations and financial activity as reported in the
25 Debtor's Monthly Operating Reports ("MOR"). During the Interim Fee Period, BRG analyzed
26 available MORs from September 2024 through December 2024. BRG examined and incorporated
27 information obtained from the MORs into its ongoing analysis of the Debtor (including the Debtor's
28 financial operations, assets, cash and investment balances / activity, flow of funds, receipt, and

1 disbursement activity, etc.). BRG's MOR analysis allowed it to effectively evaluate and monitor
2 the Debtor's ongoing asset position, financial performance, operational activities, follow-up with
3 the Debtor's financial advisor, and report findings to Committee Counsel.

4 **300.00 – Asset Analysis (General – Debtors)**

5 **Fees: \$90,401.00 / Total Hours 135.2**

6 31. During the Interim Fee Period, BRG continued its analysis and investigation of the
7 Debtor's assets to develop an overall assessment of assets available for the benefit of the Debtor's
8 creditors. As part of these services, BRG continued its development of its Ability-to-Pay analysis.
9 BRG examined financial information, transactions, and audit workpapers involving the Debtor, its
10 Affiliates, and third parties to evaluate relationships, transactions, and other activities between these
11 entities and to assess financial resources. BRG also evaluated the available financial statements and
12 financial data relating to Marin High School ("Marin HS"), Riordan High School ("Riordan HS"),
13 Junipero Serra High School ("Junipero HS"), and Sacred Heart Cathedral Prep High School ("SH
14 Prep"), and cemeteries. BRG prepared updated materials for the Committee at the request of
15 Committee Counsel regarding assets available to the Debtor's creditors. To further coordinate the
16 preparation of its Ability-to-Pay analysis, BRG met internally as needed. Additionally, BRG's work
17 assisted in the identification of additional areas of investigation and focus to address the needs of
18 the Committee.

19 **302.00 – Asset Analysis (General – Affiliate Assets)**

20 **Fees: \$33,082.00 / Total Hours 49.0**

21 32. BRG analyzed the assets and financial operations of the Debtor's related Affiliates,
22 including Capital Asset Support Corporation ("CASC"), Catholic Charities CYO of the
23 Archdiocese of San Francisco ("Charities"), and St. Patrick Seminary ("Seminary"). As part of its
24 services, BRG examined detailed work papers / schedules provided to financial statement auditors,
25 work papers received from auditors, and various production volumes received from CASC. BRG
26 investigated affiliate financial relationships, evaluated credit agreements, and examined CASC
27 participant deposit & loan and pooled investment balances by account, participant and year. BRG
28 also evaluated compliance of document productions which was pertinent in analyzing Affiliate

1 assets. BRG's examination of related Affiliate documentation and assets assisted with its ongoing
2 analyses and investigations, including its identification and evaluation of assets available to the
3 Debtor's creditors.

4 **304.00– Asset Analysis (General - Parishes)**

5 **Fees: \$27,088.50 / Total Hours 37.0**

6 33. BRG continued its analysis of the Parish and Parish School financial documentation
7 produced by the Debtor which included over 1,600 balance sheets / income statements. During its
8 process of review and analysis, BRG worked with the Debtor to obtain exports of the financial
9 statement data for the Parishes and Parish Schools in a more efficient format to significantly reduce
10 the costs of the asset investigation and financial performance evaluation of over 90 Parishes and 50
11 Parish schools. Prior to this Interim Fee Period, BRG utilized an inhouse data science / analytics
12 professional to develop Python programing code to automate the processing of the Parish and Parish
13 School updated QuickBooks financial statement exports from 2013 through 2023; BRG used the
14 developed code to more efficiently process incoming data to further its analyses of Parishes
15 affiliated with the Debtor. The data results were reconciled and categorized by BRG professionals
16 and compiled into a database consisting of over 4.6 million records. BRG utilized the Parish and
17 Parish School financial documentation and the updated data set from QuickBooks exports to
18 continue to prepare its cash and investment analysis and to update its model to evaluate available
19 assets to pay the Debtor's creditors. BRG analyzed information received from the Debtor's and
20 affiliates auditors pursuant to 2004 examinations filed by the Committee. BRG updated and utilized
21 its previously prepared / developed Tableau dashboards and data visualizations to more efficiently
22 analyze and examine Parish held assets. Additionally, BRG continued preparing a comparative
23 financial statement analysis by Parish and Parish School to identify historical trends related to their
24 operations and financial performance (including assets and revenue) and to evaluate various key
25 financial metrics. Utilizing new document productions, BRG updated materials for the Committee
26 regarding the Parish and Parish School ability to contribute to Debtor's Plan of Reorganization.

310.00 – Asset Analysis (Cash / Bank Accounts – Debtors)

Fees: \$6,595.00 / Total Hours 9.1

34. During the Interim Fee Period, BRG analyzed recently produced Deposit & Loan statements and documents provided by the Debtor. BRG's updated its analyses with the new information and identified missing and additional documents required for BRG to analyze the Debtor assets available to creditors.

396.00 – Asset Analysis (Other – Cemeteries)

Fees: \$4,034.50 / Total Hours 7.0

35. During the Interim Fee Period, BRG updated and analyzed comparative financial statements for Catholic Cemeteries for its ongoing asset analyses. BRG's analysis of affiliated cemeteries included the evaluation of recent Debtor document productions including information relating to the Debtor's perpetual care fund. Finally, BRG identified further documents needed to identify Debtor assets available to creditors.

410.00 – Litigation Analysis (Avoidance Actions)

Fees: \$6,112.50 / Total Hours 7.5

36. BRG analyzed transaction data from the Debtor's accounting system, information from Board / Committee meeting minutes, audit workpapers, and 341 hearing transcripts for its analysis of potential avoidance actions. BRG's work assisted Committee Counsel in understanding the overall asset profile and availability of funds to creditors of the Archdiocese enterprise.

600.00 – Claims / Liability Analysis (General)

Fees: \$9,054.00 / Total Hours 25.7

37. During the fee period, BRG continued its analysis and monitoring of ongoing professional fees incurred pursuant to monthly fee statements and interim fee applications filed by each professional in the case at the request of Committee Counsel and the Committee. The analysis involved the examination of monthly statements / interim applications filed with the Court, amounts reported in the Debtor's MORs, and review of payments made to each professional.

1 **1020.00 – Meeting Preparation & Attendance**

2 **Fees: \$14,143.00 / Total Hours 19.6**

3 38. As necessary, BRG attended periodic meetings with Committee Counsel, Survivor
4 Counsel, Debtor Financial Advisors, and BRG team members to evaluate case issues, report on
5 assignments, and identify additional areas of investigation and focus pursuant to the needs of the
6 Committee.

7 **1030.00 – Mediation Preparation & Attendance**

8 **Fees: \$13,767.50 / Total Hours 17.7**

9 39. During the Interim Fee Period, BRG attended meetings with Committee Counsel to
10 discuss analyses needed in preparation for mediation. As part of BRG's preparation for its
11 discussions with Committee Counsel and upcoming mediation sessions, BRG met internally as
12 needed, with BRG professionals responsible for various assigned analyses. BRG's internal
13 coordination assists BRG in more efficient and effective analysis on behalf of the Committee for
14 mediation preparation.

15 **1060.00 – Fee Application Preparation & Hearing**

16 **Fees: \$9,619.00 / Total Hours 26.8**

17 40. During the Interim Fee Period, BRG finalized its Third Interim Fee Application and
18 prepared and finalized its September 2024, October 2024, November 2024, and December 2024
19 monthly fee statements. BRG's services included the preparation of narrative and related
20 supporting exhibits. At the request of the Fee Examiner in this case, BRG prepared LEDES files
21 for its August through November 2024 Monthly Fee Statements filed with the Court. BRG also
22 prepared, finalized, and filed Notice of Rate Changes.

23 **VII.**

24 **ACTUAL AND NECESSARY EXPENSES**

25 41. BRG incurred actual out-of-pocket expenses in connection with the delivery of its
26 professional services to the Committee as summarized above, in the sum of \$104.18, for which
27 BRG requests reimbursement in full.
28

42. Disbursements and expenses are incurred in accordance with BRG's normal practice of charging clients for expenses clearly related to and required by particular matters. Such expenses are often incurred to enable BRG to devote time beyond normal office hours to matters, which imposed extraordinary time demands. BRG endeavors to minimize these expenses to the fullest extent possible. BRG's billing rates do not include charges for photocopying, telephone and facsimile charges, computerized research, travel expenses, "working meals," secretarial overtime, postage, and certain other office services, because the needs of each client for such services differ.

43. BRG believes that it is fairest to charge each client only for the services actually used in performing services for such client. BRG endeavors to minimize these expenses to the fullest extent possible.

44. In providing a reimbursable service such as copying or telephone, BRG does not make a profit on that service. In charging for a particular service, BRG does not include in the amount for which reimbursement is sought the amortization of the cost of any investment, equipment, or capital outlay. In seeking reimbursement for service which BRG justifiably purchased or contracted for from a third party, BRG requests reimbursement only for the amount billed to BRG by such third-party vendor and paid by BRG to that vendor.

VIII.

THE REQUESTED COMPENSATION SHOULD BE ALLOWED

45. Section 330 provides that a court may award a professional employed under 11 U.S.C. § 328 “reasonable compensation for actual, necessary services rendered . . . and reimbursement for actual, necessary expenses.” See 11 U.S.C. Section 330(a)(1). Section 330 also sets forth the criteria for the award of such compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded . . . , the court should consider the nature, the extent, and the value of such services, taking into account all relevant factors, including:

- (A) the time spent on such services;
- (B) the rates charged for such services;
- (C) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;

- (D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed;
- (E) with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and
- (F) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3).

46. BRG has a reputation for its expertise and experience in financial and bankruptcy reorganizations and restructurings and as noted above, the compensation is reasonably based on customary compensation charged by other practitioners in non-bankruptcy cases. Based on an application of the above factors and its compliance with the U.S. Trustee Guidelines, BRG respectfully submits that the compensation requested herein is reasonable in light of the nature, extent, and value of such services to the Committee and, accordingly, that approval of the compensation sought herein is warranted.

47. Section 330 of the Bankruptcy Code authorizes the Court to award BRG reasonable compensation for its actual and necessary financial advisory services rendered and reimbursement of actual and necessary expenses incurred in the rendering of those services as financial advisor to the Committee in this case. Bankruptcy Code § 330(a)(1) provides as follows:

(a)(1) After notice to the parties in interest and the United States Trustee and a hearing, and subject to sections 326, 328, and 329, the court may award to a trustee, a consumer privacy ombudsman appointed under section 332, an examiner, an ombudsman appointed under section 333, or a professional person employed under section 327 or 1103—

- (A) reasonable compensation for actual, necessary services rendered by the trustee, examiner, ombudsman, professional person, or attorney and by any paraprofessional person employed by any such person; and
- (B) reimbursement for actual, necessary expenses.

11 U.S.C. § 330(a)(1).

1 IX.

2 AVAILABLE FUNDS

3 48. BRG understands the Debtor's estate has sufficient funds available to pay the fees
4 and costs sought herein.

5 X.

6 NOTICE

7 49. Notice of the Application has been provided to parties-in-interest in accordance with
8 the procedures set forth in Compensation Procedures Order. BRG submits that, in view of the facts
9 and circumstances of the Chapter 11 Case, such notice is sufficient, and no other or further notice
10 need be provided.

11 50. Pursuant to the Local Guidelines, a cover letter enclosing this Application (along
12 with the fourth interim fee applications of PZSJ and Burns Bair) will be emailed to the group of
13 four Committee members whom the Committee has charged with handling fee issues in this Case.
14 The letter invites the Committee to discuss with the Committee professionals and the UST any
15 objections, concerns, or questions the Committee may have with regard to the requested
16 compensation and reimbursement set forth in the Committee professionals' fourth interim fee
17 applications. A copy of that cover letter is attached along with the Declaration of the Financial
18 Advisor hereto as EXHIBIT 4.

19 **WHEREFORE**, BRG respectfully requests that the Court enter an order substantially in the
20 form attached hereto as EXHIBIT 5 (a) awarding BRG interim allowance of (i) fees in the amount
21 of \$214,848.90 for reasonable, actual and necessary services rendered on behalf of the Committee
22 during the Interim Fee Period and (ii) reimbursement of \$104.18 for reasonable, actual and
23 necessary expenses incurred during the Interim Fee Period, (b) authorizing and directing the Debtor
24 to pay the fees and expenses approved under the Application, less any fees previously paid pursuant
25 to the Interim Compensation Order; and (c) granting such other or additional relief as is just and proper.

1
2 Dated: March 6, 2025

Respectfully submitted,

3 By:



4 D. Ray Strong
5 Berkeley Research Group, LLC
6 201 South Main Street, Suite 450
7 Salt Lake City, Utah 84111
8 Telephone: (801) 364-6233
9 Email: rstrong@thinkbrg.com

10 *Financial Advisors to the Official*
11 *Committee of Unsecured Creditors*
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

EXHIBIT 1



ARCHDIOCESE OF SAN FRANCISCO (CASE NO. 23-30564)

Exhibit 1: Summary of Fees By Professional

For the Period 10/01/24 through 01/31/25

Professional	Title	Billing Rate	Hours	Fees
P. Shields	Managing Director	\$895.00	3.4	\$3,043.00
R. Strong	Managing Director	\$855.00	30.2	\$25,821.00
P. Shields	Managing Director	\$850.00	20.2	\$17,170.00
E. Madsen	Managing Director	\$815.00	21.6	\$17,604.00
R. Strong	Managing Director	\$815.00	107.0	\$87,205.00
M. Babcock	Managing Director	\$795.00	5.1	\$4,054.50
M. Babcock	Director	\$755.00	6.5	\$4,907.50
J. Funk	Associate Director	\$670.00	5.5	\$3,685.00
J. Funk	Associate Director	\$650.00	1.0	\$650.00
C. Tergevorkian	Senior Managing Consultant	\$535.00	23.6	\$12,626.00
C. Tergevorkian	Managing Consultant	\$480.00	86.3	\$41,424.00
S. Chaffos	Consultant	\$440.00	4.1	\$1,804.00
S. Chaffos	Consultant	\$415.00	10.6	\$4,399.00
A. Stubbs	Associate	\$340.00	11.6	\$3,944.00
A. Stubbs	Associate	\$320.00	19.7	\$6,304.00
M. Kuhn	Case Assistant	\$180.00	3.4	\$612.00
M. Kuhn	Case Assistant	\$170.00	20.4	\$3,468.00
TOTAL			380.2	\$238,721.00
Agreed Upon Concession:			10%	(\$23,872.10)
TOTAL REQUESTED FEES				\$214,848.90
BLENDED RATE AFTER CONCESSION				\$565.09

EXHIBIT 2



ARCHDIOCESE OF SAN FRANCISCO (CASE NO. 23-30564)

Exhibit 2: Summary of Fees By Task Code

For the Period 10/01/24 through 01/31/25

Task Code	Hours	Fees
200.30 - Document / Data Analysis (Financial / Accounting) - Accounting System	1.8	\$1,467.00
200.40 - Document / Data Analysis (Corporate)	2.1	\$1,041.00
200.90 - Document / Data Analysis (Production Requests)	20.3	\$12,046.00
220.00 - Debtors Operations / Monitoring (Monthly Operating Reports / Periodic Reporting)	21.4	\$10,270.00
300.00 - Asset Analysis (General - Debtors)	135.2	\$90,401.00
302.00 - Asset Analysis (General - Related Non-Debtors)	49.0	\$33,082.00
304.00 - Asset Analysis (General - Parishes)	37.0	\$27,088.50
310.00 - Asset Analysis (Cash / Bank Accounts - Debtors)	9.1	\$6,595.00
396.00 - Asset Analysis (Other - Cemeteries)	7.0	\$4,034.50
410.00 - Litigation Analysis (Avoidance Actions)	7.5	\$6,112.50
600.00 - Claims / Liability Analysis (General)	25.7	\$9,054.00
1020.00 - Meeting Preparation & Attendance	19.6	\$14,143.00
1030.00 - Mediation Preparation & Attendance	17.7	\$13,767.50
1060.00 - Fee Application Preparation & Hearing	26.8	\$9,619.00
TOTAL	380.2	\$238,721.00
Agreed Upon Concession: 10%		(\$23,872.10)
TOTAL REQUESTED FEES		\$214,848.90
BLENDED RATE AFTER CONCESSION		\$565.09

EXHIBIT 3



ARCHDIOCESE OF SAN FRANCISCO (CASE NO. 23-30564)

Exhibit 3: Summary of Expenses By Category

For the Period 10/01/24 through 01/31/25

Expense Category	Amount
19. Computer Software	\$41.83
20. Data Research	\$62.35
Total Expenses	\$104.18

EXHIBIT 4

Berkeley Research Group, LLC
Paul N. Shields
D. Ray Strong
Matthew K. Babcock
201 S. Main Street, Suite 450
Salt Lake City, UT 84111
Telephone: 801.364.6233
Facsimile: 801.355.9926
Email: pshields@thinkbrg.com
rstrong@thinkbrg.com
mbabcock@thinkbrg.com

*Financial Advisor to the Official Committee of
Unsecured Creditors*

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION

In re

THE ROMAN CATHOLIC
ARCHBISHOP OF SAN FRANCISCO

Debtor.

Lead Case No. 23-30564

Chapter 11

**STRONG DECLARATION IN SUPPORT OF
FOURTH INTERIM FEE APPLICATION OF
BERKELEY RESEARCH GROUP FOR
ALLOWANCE AND PAYMENT OF INTERIM
COMPENSATION AND REIMBURSEMENT
OF EXPENSES FOR THE PERIOD OCTOBER
1, 2024 THROUGH JANUARY 31, 2025**

Date: April 10, 2025
Time: 1:30 p.m. (Pacific Time)
Location: via ZoomGov
Objection Deadline: March 20, 2025

I, D. Ray Strong, a Managing Director of Berkeley Research Group, LLC (“**BRG**”),¹ on
behalf of BRG, as financial advisor to the Official Committee of Unsecured Creditors (the
“**Committee**”) appointed in the Chapter 11 Case of the above-captioned debtor and debtor-in-
possession (the “**Debtor**”), hereby declare, pursuant to 28 U.S.C. § 1746, and the United States
Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of

¹ Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Application.

1 Expenses Filed Under 11 U.S.C. § 330, effective January 30, 1996 (the “**Guidelines**”), as
2 follows:

3 1. I am a Managing Director of BRG and the professional designated by the applicant,
4 BRG, with responsibility in this Chapter 11 Case, for compliance with the Local Rules and
5 Guidelines.

6 2. This declaration is made in respect of the *Fourth Interim Application of Berkeley*
7 *Research Group, LLC for Allowance of Compensation and Reimbursement of Expenses as*
8 *Financial Advisor to the Official Committee of Unsecured Creditors During the Period from*
9 *October 1, 2024 through January 31, 2025* (the “**Application**”) which I have reviewed and further
10 which has been prepared in accordance with the Local Rules and Guidelines.

11 3. In respect of the Local Rules and Guidelines, I declare that:

12 a) I have read the Application;

13 b) To the best of my knowledge, information, and belief formed after reasonable
14 inquiry, the fees and disbursements sought fall within the Local Rules and Guidelines;

15 c) The fees and disbursements sought are billed at rates and in accordance with
16 practices customarily employed by BRG and generally accepted by BRG’s clients; and

17 d) In providing a reimbursable service, BRG does not make a profit on that service,
18 whether the service is performed by BRG in-house or through a third party.

19 4. Attached hereto as **Exhibit A** is a true and correct copy of cover letter enclosing this
20 Application (along with the fourth interim fee applications of PZSJ and Burns Bair) will be emailed
21 to the group of four Committee members whom the Committee has charged with handling fee
22 issues in this Case. The letter invites the Committee to discuss with the Committee professionals
23 and the UST any objections, concerns, or questions the Committee may have with regard to the
24 requested compensation and reimbursement set forth in the Committee professionals’ fourth
25 interim fee applications.

1 Pursuant to 28 U.S.C. § 1746, I declare, under penalty of perjury, that the foregoing
2 statements made by me are true and correct, to the best of my knowledge, information, and belief.
3 Executed this 6th day of March, 2025 in Salt Lake City.

4 
5 _____
6 D. Ray Strong
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

EXHIBIT A



Gillian N. Brown

March 6, 2025

310.277.6910
gbrown@pszjlaw.com

LOS ANGELES

10100 SANTA MONICA BLVD. 13TH FL.
LOS ANGELES, CALIFORNIA 90067-4003
310.277.6910

NEW YORK

780 THIRD AVENUE, 34TH FL.
NEW YORK, NEW YORK 10017-2024
212.561.7700

WILMINGTON

919 NORTH MARKET STREET, 17TH FLOOR,
P.O. BOX 8705
WILMINGTON, DELAWARE 19899-8705
302.652.4100

HOUSTON

700 LOUISIANA STREET, STE. 4500
HOUSTON, TEXAS 77002
713.691.9385

SAN FRANCISCO

ONE SANSOME STREET, 34TH FL. STE. 3430
SAN FRANCISCO, CALIFORNIA 94104
415.263.7000

Via Email

Mr. Jerold M. Dumlao
Ms. Madeline McFeely
Ms. Sophia M. Prevatte
Mr. Manuel Suarez

**Re: In re The Roman Catholic Archdiocese of San
Francisco: *First Interim Fee Applications of the
Committee's Professionals***

Dear Jerry, Madeline, Sophia, and Manny:

Attached please find the fourth interim fee applications (the "Applications") that the Committee's professionals (Burns Bair, LLP; Berkeley Research Group, LLC; and Pachulski Stang Ziehl & Jones LLP) filed today. The Bankruptcy Court's *Guidelines for Compensation and Expense Reimbursement of Professionals and Trustees* provide that a debtor in possession, a trustee, or an official committee must exercise reasonable business judgment in monitoring the fees and expenses of the bankruptcy estate's professionals. I am providing these Applications to you as the Committee members who attend to fee issues in the Archdiocese of San Francisco's bankruptcy case.

You have previously reviewed the bills underlying these Applications. We invite you to discuss with us any objections, concerns, or questions you have regarding these Applications. The Office of the United States Trustee similarly will accept your comments. At the hearing on these Applications, currently set for April 10, 2025, the Bankruptcy Court will consider any timely-filed objections.



PACHULSKI
STANG
ZIEHL &
JONES

March 6, 2025
Page 2

Once we receive the Debtor's professionals' interim fee applications, we will forward those to you, as well.

Very truly yours,

/s/ Gillian N. Brown

Gillian N. Brown

Enclosures

cc: James I. Stang, Esq. (i/o)
Debra I. Grassgreen, Esq. (i/o)
Brittany M. Michael, Esq. (i/o)
Ms. Beth D. Dassa (i/o)
Timothy Burns, Esq.
Jesse Bair, Esq.
Mr. Ray Strong
Mr. Matthew Babcock
Mr. Milo Kuhn

EXHIBIT 5

Berkeley Research Group, LLC
Paul N. Shields
D. Ray Strong
Matthew K. Babcock
201 S. Main Street, Suite 450
Salt Lake City, UT 84111
Telephone: 801.364.6233
Facsimile: 801.355.9926
Email: pshields@thinkbrg.com
rstrong@thinkbrg.com
mbabcock@thinkbrg.com

*Financial Advisor to the Official Committee of
Unsecured Creditors*

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION**

In re

THE ROMAN CATHOLIC
ARCHBISHOP OF SAN FRANCISCO

Debtor.

Lead Case No. 23-30564

Chapter 11

Judge: Hon. Dennis Montali

**ORDER APPROVING FOURTH INTERIM
FEE APPLICATION OF BERKELEY
RESEARCH GROUP, LLC FOR
ALLOWANCE AND PAYMENT OF INTERIM
COMPENSATION AND REIMBURSEMENT
OF EXPENSES FOR THE PERIOD OCTOBER
1, 2024 THROUGH JANUARY 31, 2025**

Date: April 10, 2025

Time: 1:30 p.m. (Pacific Time)

Location: via ZoomGov

Objection Deadline: March 20, 2025

Berkeley Research Group, LLC (“**BRG**”), financial advisor to the Official Committee of Unsecured Creditors in the above-captioned case, filed its Fourth Interim Application for Compensation for the Period from October 1, 2024, through January 31, 2025 (the “**Fee Application**”). The Court has reviewed the Fee Application and finds that: (a) the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; (b) notice of the Fee Application, and any hearing on the Fee Application, was adequate under the circumstances; and

1 (c) all persons with standing have been afforded the opportunity to be heard on the Fee Application.

2 Accordingly, it is hereby

3 **ORDERED** that the Fee Application is GRANTED. The Debtor in the above case shall
4 pay to BRG interim compensation of \$214,848.90 and reimbursement of expenses of \$104.18 for
5 a total amount of \$214,953.08 for services rendered and actual and necessary expenses incurred in
6 the Chapter 11 case during the Interim Fee Period.

7 **ORDERED** that this Court retains jurisdiction with respect to all matters arising from or
8 related to the implementation, interpretation, and enforcement of this Order.

9 ****END OF ORDER****

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

COURT SERVICE LIST
All ECF Parties

EXHIBIT 6

Berkeley Research Group, LLC
Matthew K. Babcock
D. Ray Strong
Paul N. Shields
201 S. Main Street, Suite 450
Salt Lake City, UT 84111
Telephone: 801.364.6233
Facsimile: 801.355.9926
Email: mbabcock@thinkbrg.com
rstrong@thinkbrg.com
pshields@thinkbrg.com

*Financial Advisor to the Official Committee of
Unsecured Creditors*

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION**

In re:

THE ROMAN CATHOLIC
ARCHBISHOP OF SAN FRANCISCO

Debtor.

Case No. 23-30564

Chapter 11 Cases

**NINTH MONTHLY FEE STATEMENT OF
BERKELEY RESEARCH GROUP FOR
ALLOWANCE AND PAYMENT OF
INTERIM COMPENSATION AND
REIMBURSEMENT OF EXPENSES FOR
THE PERIOD OCTOBER 1, 2024 THROUGH
OCTOBER 31, 2024**

Name of Applicant:	Berkeley Research Group, LLC (“BRG”)
Authorized to Provide Professional Services to:	The Official Committee of Unsecured Creditors (“Committee” or “UCC”)
Date of Retention:	Effective as of October 9, 2023 by Order entered November 7, 2023 [Dkt. No. 288]
Period for Which Compensation and Reimbursement is Sought:	October 1, 2024 – October 31, 2024
Amount of Compensation Requested: ¹	\$80,381.70
Less 20% Holdback:	\$16,076.34
Amount of Expenses Requested:	\$0.00
Total Compensation (Net of Holdback) and Expense Reimbursement Requested:	\$64,305.36

1. Pursuant to sections 327(e) and 328(a) of Chapter 11 of Title 11 of the United States Code, Rules 2014(a) and 2016 of the Federal Rules of Bankruptcy Procedure, the *Order Authorizing Procedures and Authorizing Payment of Professional Fees and Expenses on a Monthly Basis* [Dkt. No. 212] (the “Compensation Procedures Order”), the *Order Approving Application of the Official Committee of Unsecured Creditors for Order Approving Employment of Berkeley Research Group, LLC as Financial Advisor Effective as of October 9, 2023* [Dkt. No. 288] (the “Retention Order”), Berkeley Research Group, LLC (“BRG”) hereby submits its Ninth Monthly Fee Statement (the “Fee Statement”) for Allowance and Payment of Interim Compensation and Reimbursement of Expenses for the Period October 1, 2024 through October 31, 2024 (the “Fee Period”). By this ninth statement, BRG seeks payment in the amount of \$64,305.36 which comprises (i) eighty percent (80%) of the total amount of compensation sought for actual and necessary services rendered during the Fee Period, and (ii) reimbursement of one hundred percent (100%) of actual and necessary expenses incurred in connection with such services. As described in more detail in the Retention Order, the compensation sought herein is comprised of the services provided to the Committee based on hourly rates.

2. Attached hereto as **Exhibit A** is a summary of BRG timekeepers (collectively, the “Timekeepers”) who rendered services to the Committee in connection with the Bankruptcy Case

¹ Pursuant to the Application of Employment of Berkeley Research Group, LLC as Financial Advisor (Dkt. No. 236), BRG’s fees are based on fees for actual hours expended, charged at BRG’s standard hourly rates which are in effect when the services are rendered, less a voluntary 10% rate concession. Accordingly, we have reduced our fees for the Fee Period by \$8,931.30 as indicated on Exhibit A and Exhibit B.

1 during the Fee Period, including the hourly rate, title, and fees earned by each Timekeeper. The
2 schedule of fees incurred during the Fee Period summarized by task code is attached hereto as
3 **Exhibit B**. The detailed time records which describe the time spent by each BRG Timekeeper for
4 the Fee Period are attached hereto as **Exhibit C**.

5 3. BRG also maintains records of all actual and necessary out-of-pocket expenses
6 incurred in connection with the rendition of its professional services. At this time BRG is not
7 requesting reimbursement for any expenses incurred during the Fee Period but reserves the right to
8 request reimbursement therefore in the future.

9 4. In accordance with the Compensation Procedures Order, each Notice Party shall
10 have until the fourteenth (14th) day (or the next business day if such day is not a business day)
11 following service of this Monthly Fee Statement (the "Objection Deadline") to serve an objection
12 to the Monthly Fee Statement on BRG and each of the other Notice Parties.

13 5. If no objections to the Statement are received on or before the Objection Deadline,
14 the Debtor, pursuant to the Compensation Procedures Order, is authorized to pay BRG on an
15 interim basis the total amount of **\$64,305.36** which consists of eighty percent (80%) of BRG's total
16 fees of **\$80,381.70** and one hundred percent (100%) of BRG's total expenses of **\$0.00** for the Fee
17 Period.

18 6. To the extent an objection to the Statement is received on or before the Objection
19 Deadline, the Debtor is to withhold payment of that portion of the Statement to which the objection
20 is directed and will promptly pay the remainder of the fees and disbursements in the percentages
21 set forth above. To the extent such an objection is not resolved, it shall be preserved and scheduled
22 for consideration at the next interim fee application hearing.

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

Dated: November 15, 2024

Respectfully submitted,
By: /s/ D. Ray Strong
D. Ray Strong
Berkeley Research Group, LLC
201 South Main Street, Suite 450
Salt Lake City, Utah 84111
Telephone: (801) 364-6233
Email: rstrong@thinkbrg.com

*Financial Advisors to the Official Committee
of Unsecured Creditors*

EXHIBIT A



ARCHDIOCESE OF SAN FRANCISCO (CASE NO. 23-30564)

Exhibit A: Summary of Fees By Professional

For the Period 10/01/24 through 10/31/24

Professional	Title	Billing Rate	Hours	Fees
P. Shields	Managing Director	\$850.00	8.1	\$6,885.00
E. Madsen	Managing Director	\$815.00	8.1	\$6,601.50
R. Strong	Managing Director	\$815.00	51.0	\$41,565.00
M. Babcock	Director	\$755.00	1.7	\$1,283.50
C. Tergevorkian	Managing Consultant	\$480.00	53.7	\$25,776.00
S. Chaffos	Consultant	\$415.00	6.8	\$2,822.00
A. Stubbs	Associate	\$320.00	7.1	\$2,272.00
M. Kuhn	Case Assistant	\$170.00	12.4	\$2,108.00
TOTAL			148.9	\$89,313.00
Agreed Upon Concession: 10%				(\$8,931.30)
TOTAL REQUESTED FEES				\$80,381.70
BLENDED RATE AFTER CONCESSION				\$539.84

EXHIBIT B



ARCHDIOCESE OF SAN FRANCISCO (CASE NO. 23-30564)

Exhibit B: Summary of Fees By Task Code

For the Period 10/01/24 through 10/31/24

Task Code	Hours	Fees
200.30 - Document / Data Analysis (Financial / Accounting) - Accounting System	0.7	\$570.50
200.90 - Document / Data Analysis (Production Requests)	4.6	\$2,753.50
220.00 - Debtors Operations / Monitoring (Monthly Operating Reports / Periodic Reporting)	1.7	\$544.00
300.00 - Asset Analysis (General - Debtors)	73.9	\$48,512.00
302.00 - Asset Analysis (General - Related Non-Debtors)	25.7	\$15,380.00
304.00 - Asset Analysis (General - Parishes)	8.2	\$6,013.00
600.00 - Claims / Liability Analysis (General)	10.6	\$4,009.50
1020.00 - Meeting Preparation & Attendance	4.8	\$3,536.50
1030.00 - Mediation Preparation & Attendance	3.1	\$2,310.50
1060.00 - Fee Application Preparation & Hearing	15.6	\$5,683.50
TOTAL	148.9	\$89,313.00
Agreed Upon Concession: 10%		(\$8,931.30)
TOTAL REQUESTED FEES		\$80,381.70
BLENDED RATE AFTER CONCESSION		\$539.84

EXHIBIT C

**ARCHDIOCESE OF SAN FRANCISCO (CASE NO. 23-30564)****Exhibit C: Schedule of Time Detail**

For the Period 10/01/24 through 10/31/24

Date	Professional	Hours	Amount	Description
<u>200.30 - Document / Data Analysis (Financial / Accounting) - Accounting System</u>				
10/07/24	R. Strong	0.2	\$163.00	Attended call with Debtor FA (CH) to address potential data issues in Sage Sandbox.
10/10/24	R. Strong	0.5	\$407.50	Attended call with Debtor FA (CH) regarding Sage Sandbox data.
Task Code: 200.30		0.7	\$570.50	Totals
<u>200.90 - Document / Data Analysis (Production Requests)</u>				
10/03/24	C. Tergevorkian	2.2	\$1,056.00	Updated document request tracker to identify outstanding items based on recent Cemeteries production.
10/03/24	R. Strong	1.3	\$1,059.50	Prepared high priority document requests for additional financial information relating to asset analysis.
10/03/24	M. Babcock	0.4	\$302.00	Updated supplemental document / data request to send to Debtor.
10/03/24	C. Tergevorkian	0.3	\$144.00	Analyzed list of high priority document requests to send to UCC Counsel.
10/07/24	C. Tergevorkian	0.4	\$192.00	Analyzed the updated high priority document requests to send to UCC Counsel.
Task Code: 200.90		4.6	\$2,753.50	Totals
<u>220.00 - Debtors Operations / Monitoring (Monthly Operating Reports / Periodic Reporting)</u>				
10/24/24	A. Stubbs	0.9	\$288.00	Evaluated MOR cash receipt / disbursement transactions to include data from September 2024 MOR to monitor Debtor monthly activities.
10/24/24	A. Stubbs	0.4	\$128.00	Updated ending MOR cash balance comparison analysis to include data from September 2024 MOR to monitor Debtor monthly activities.
10/24/24	A. Stubbs	0.2	\$64.00	Revised comparative MOR balance sheet analysis to include data from September 2024 MOR to monitor Debtor monthly activities.
10/24/24	A. Stubbs	0.2	\$64.00	Updated comparative MOR income statement analysis to include data from September 2024 MOR to monitor Debtor monthly activities.
Task Code: 220.00		1.7	\$544.00	Totals
<u>300.00 - Asset Analysis (General - Debtors)</u>				

**ARCHDIOCESE OF SAN FRANCISCO (CASE NO. 23-30564)****Exhibit C: Schedule of Time Detail**

For the Period 10/01/24 through 10/31/24

Date	Professional	Hours	Amount	Description
<u>300.00 - Asset Analysis (General - Debtors)</u>				
10/01/24	C. Tergevorkian	2.2	\$1,056.00	Continued to analyze credit estimate analysis for the Archdiocese of San Francisco (2021 - 2023) Ability-to-Pay analysis.
10/01/24	C. Tergevorkian	1.2	\$576.00	Analyzed the Archdiocese of San Francisco audited financial statements (2021 - 2022) for Ability-to-Pay analysis.
10/01/24	C. Tergevorkian	1.1	\$528.00	Analyzed the Debtor's monthly operating report (August 2023 - August 2024) for Ability-to-Pay analysis.
10/02/24	C. Tergevorkian	1.8	\$864.00	Analyzed recent document production relating to accounting data (September 24, 2024 - Cemeteries) for asset analysis.
10/02/24	C. Tergevorkian	1.0	\$480.00	Continued to analyze the Debtor's monthly operating report (August 2023 - August 2024) for Ability-to-Pay analysis.
10/02/24	R. Strong	0.9	\$733.50	Analyzed Debtor audit work papers for updates to Divisions (High Schools) Ability-to-Pay analysis.
10/02/24	R. Strong	0.9	\$733.50	Attended call with BRG (CT, PS) regarding High Schools Ability-to-Pay analysis for enterprise asset evaluation.
10/02/24	C. Tergevorkian	0.9	\$432.00	Met with BRG (PS, RS) to discuss the High Schools Ability-to-Pay analysis for enterprise asset evaluation.
10/02/24	P. Shields	0.9	\$765.00	Met with BRG (RS, CT) to evaluate High Schools Ability-to-Pay analysis for enterprise asset evaluation.
10/03/24	C. Tergevorkian	1.8	\$864.00	Analyzed recent document production relating to trial balances (September 24, 2024 - Cemeteries) for asset analysis.
10/03/24	E. Madsen	1.3	\$1,059.50	Performed assessment of cemetery assets for Ability-to-Pay analysis.
10/03/24	C. Tergevorkian	0.9	\$432.00	Analyzed credit estimate analysis for the Archdiocese of San Francisco regarding cash / investments (2021 - 2023) for Ability-to-Pay assessment.
10/03/24	C. Tergevorkian	0.9	\$432.00	Analyzed credit estimate analysis for the Archdiocese of San Francisco regarding operations (2021 - 2023) for Ability-to-Pay assessment.
10/03/24	C. Tergevorkian	0.7	\$336.00	Analyzed recent document production relating to perpetual care study (September 24, 2024 - Cemeteries) for asset analysis.
10/03/24	P. Shields	0.3	\$255.00	Met with BRG (CT) regarding adjustments relating to Archdiocese Ability-to-Pay Analysis.
10/03/24	C. Tergevorkian	0.3	\$144.00	Met with BRG (PS) to discuss adjustments to Archdiocese Ability-to-Pay analysis.

**ARCHDIOCESE OF SAN FRANCISCO (CASE NO. 23-30564)****Exhibit C: Schedule of Time Detail**

For the Period 10/01/24 through 10/31/24

Date	Professional	Hours	Amount	Description
<u>300.00 - Asset Analysis (General - Debtors)</u>				
10/04/24	E. Madsen	2.9	\$2,363.50	Analyzed cemetery perpetual care / permanent maintenance fund issues for Ability-to-Pay analysis.
10/04/24	E. Madsen	0.9	\$733.50	Attended call with BRG (PS, CT) regarding the evaluation of cemetery assets.
10/04/24	P. Shields	0.9	\$765.00	Met with BRG (EM, CT) to evaluate cemetery permanent maintenance study / financial statements for asset analysis.
10/04/24	C. Tergevorkian	0.9	\$432.00	Met with BRG (PS, EM) to discuss Cemeteries perpetual care study including financial statements for asset analysis.
10/04/24	C. Tergevorkian	0.8	\$384.00	Analyzed credit estimate analysis for the Archdiocese of San Francisco regarding debt (2021 - 2023) for Ability-to-Pay assessment.
10/04/24	E. Madsen	0.7	\$570.50	Evaluated documents/data available related to assessment of cemetery assets for Ability-to-Pay analysis.
10/07/24	R. Strong	1.1	\$896.50	Analyzed Debtor audit work papers regarding asset information for Debtor divisions for Ability-to-Pay assessment.
10/07/24	R. Strong	0.8	\$652.00	Updated enterprise asset profile with additional document discovery produced by Debtor.
10/07/24	E. Madsen	0.7	\$570.50	Analyzed high-priority request for additional documents required for cemetery asset evaluation.
10/07/24	R. Strong	0.5	\$407.50	Evaluated high priority requests after review of Cemeteries recent production.
10/07/24	P. Shields	0.1	\$85.00	Evaluated issues for UCC Counsel's consideration in connection with Ability-to-Pay analysis.
10/10/24	R. Strong	1.6	\$1,304.00	Analyzed financial statement reporting in Sage Sandbox for Debtor 2023/2024.
10/14/24	C. Tergevorkian	1.6	\$768.00	Analyzed High School's audited financial statements for updates to Ability-to-Pay analysis.
10/14/24	R. Strong	1.1	\$896.50	Investigated general transaction data from SAGE SandBox for updates to asset analysis.
10/14/24	R. Strong	0.8	\$652.00	Investigated limited transaction data produced by Debtor from Serenic for updates to asset analysis.
10/15/24	R. Strong	1.6	\$1,304.00	Investigated Debtor audit workpapers regarding cash and investment accounts held by Debtor high schools.



ARCHDIOCESE OF SAN FRANCISCO (CASE NO. 23-30564)

Exhibit C: Schedule of Time Detail

For the Period 10/01/24 through 10/31/24

Date	Professional	Hours	Amount	Description
<u>300.00 - Asset Analysis (General - Debtors)</u>				
10/22/24	R. Strong	1.2	\$978.00	Analyzed Debtor SAGE accounting system data in SandBox for asset analysis in preparation for Committee meeting.
10/22/24	R. Strong	0.5	\$407.50	Analyzed limited Serenic accounting system data produced by Debtor for asset analysis in preparation for Committee meeting.
10/22/24	R. Strong	0.5	\$407.50	Attended call with BRG (PS) regarding updates with Ability-to-Pay analysis for enterprise asset evaluation.
10/22/24	P. Shields	0.5	\$425.00	Met with BRG (RS) to discussed issues with Ability-to-Pay analysis for enterprise asset evaluation.
10/24/24	R. Strong	2.1	\$1,711.50	Analyzed audit work papers for information relating to Debtor for asset analysis.
10/28/24	C. Tergevorkian	2.1	\$1,008.00	Analyzed Archdiocese FY2022 trial balance to create FY2023 balance sheet for Ability-to-Pay analysis.
10/28/24	C. Tergevorkian	1.8	\$864.00	Analyzed Archdiocese FY2022 trial balance to create FY2023 income statement for Ability-to-Pay analysis.
10/28/24	R. Strong	1.5	\$1,222.50	Prepared draft presentation regarding available assets for Committee meeting.
10/28/24	R. Strong	1.3	\$1,059.50	Analyzed audit work papers for information relating to Debtor high schools for asset analysis.
10/28/24	R. Strong	1.2	\$978.00	Analyzed financial data for Debtor high schools regarding cash and investments available to pay creditors.
10/28/24	R. Strong	0.5	\$407.50	Attended call with BRG (CT) regarding 2023 financial data for Ability-to-Pay analysis.
10/28/24	R. Strong	0.5	\$407.50	Attended call with BRG (PS, CT) regarding Ability-to-Pay analysis in preparation for Committee call.
10/28/24	C. Tergevorkian	0.5	\$240.00	Met with BRG (RS) to analyze Archdiocese financial data (2023) for Ability-to-Pay analysis.
10/28/24	P. Shields	0.5	\$425.00	Met with BRG (RS, CT) to address issues in connection with Ability-to-Pay analysis in preparation for Committee call.
10/28/24	C. Tergevorkian	0.5	\$240.00	Met with BRG (RS, PS) to discuss Ability-to-Pay analysis in preparation for Committee call.
10/29/24	C. Tergevorkian	1.8	\$864.00	Analyzed Debtor cash & investments to create funding analysis.
10/29/24	A. Stubbs	1.8	\$576.00	Updated Archbishop Riordan High School income statement to include data from 2012 - 2022 for asset analysis.

**ARCHDIOCESE OF SAN FRANCISCO (CASE NO. 23-30564)****Exhibit C: Schedule of Time Detail**

For the Period 10/01/24 through 10/31/24

Date	Professional	Hours	Amount	Description
<u>300.00 - Asset Analysis (General - Debtors)</u>				
10/29/24	C. Tergevorkian	1.7	\$816.00	Analyzed Archdiocese FY2022 trial balance relating to net assets to create FY2023 balance sheet for Ability-to-Pay analysis.
10/29/24	R. Strong	1.1	\$896.50	Attended call with BRG (PS, CT) regarding enterprise Ability-to-Pay analysis in preparation for Committee meeting.
10/29/24	P. Shields	1.1	\$935.00	Met with BRG (RS, CT) to continue outlining issues regarding enterprise Ability-to-Pay analysis in preparation for Committee meeting.
10/29/24	C. Tergevorkian	1.1	\$528.00	Met with BRG (RS, PS) to discuss enterprise Ability-to-Pay analysis in preparation for Committee meeting.
10/29/24	C. Tergevorkian	0.7	\$336.00	Updated High Schools Ability-to-Pay analysis (2019 - 2023).
10/30/24	R. Strong	2.6	\$2,119.00	Analyzed financial data / information for updates to Ability-to-Pay analysis relating to Debtor divisions.
10/30/24	C. Tergevorkian	1.7	\$816.00	Updated Archdiocese credit estimate analysis to include FY2023 data for Ability-to-Pay assessment.
10/30/24	C. Tergevorkian	1.2	\$576.00	Created sensitivity analysis for the Archdiocese credit estimate (2024) for Ability-to-Pay analysis.
10/30/24	C. Tergevorkian	0.8	\$384.00	Analyzed Debtor's tie-out of FY2022 trial balances to the FY2022 audit for asset analysis.
10/30/24	P. Shields	0.5	\$425.00	Met with BRG (RS) to evaluate issues for consideration in connection with Ability-to-Pay analysis.
10/30/24	R. Strong	0.5	\$407.50	Met with BRG (RS) to evaluate updates to enterprise Ability-to-Pay analysis.
10/30/24	P. Shields	0.1	\$85.00	Reviewed issues for consideration in connection with credit estimate relating to Archdiocese Ability-to-Pay analysis.
10/31/24	R. Strong	2.2	\$1,793.00	Analyzed financial data / information for updates to Ability-to-Pay analysis relating to Debtor divisions in preparation for Committee meeting.
10/31/24	C. Tergevorkian	1.5	\$720.00	Updated Archdiocese Divisions Ability-to-Pay analysis to include Vallombrosa (2019 - 2023).
10/31/24	C. Tergevorkian	0.9	\$432.00	Met with BRG (PS (partial), EM) to discuss Archdiocese investment returns (2021 - 2024) for Ability-to-Pay analysis.
10/31/24	E. Madsen	0.9	\$733.50	Participated in call with BRG (CT, PS [Partial], to discuss determination of investment returns for Archdiocese Ability-to-Pay analysis.

**ARCHDIOCESE OF SAN FRANCISCO (CASE NO. 23-30564)****Exhibit C: Schedule of Time Detail**

For the Period 10/01/24 through 10/31/24

Date	Professional	Hours	Amount	Description
<u>300.00 - Asset Analysis (General - Debtors)</u>				
10/31/24	E. Madsen	0.7	\$570.50	Analyzed data/documents available related to Cemeteries Ability-to-Pay evaluation.
10/31/24	P. Shields	0.7	\$595.00	Participated partially in meeting with BRG (EM, CT) to review investment returns analysis to be performed in connection with Archdiocese Ability-to-Pay analysis.
10/31/24	C. Tergevorkian	0.5	\$240.00	Analyzed Archdiocese FY2022 audit report regarding investments for Ability-to-Pay assessment.
10/31/24	R. Strong	0.5	\$407.50	Prepared initial asset presentation for Committee meeting.
Task Code: 300.00		73.9	\$48,512.00	Totals
<u>302.00 - Asset Analysis (General - Related Non-Debtors)</u>				
10/01/24	C. Tergevorkian	2.8	\$1,344.00	Analyzed balance sheet accounts (2019 - 2023) Affiliate Ability-to-Pay analysis.
10/02/24	R. Strong	1.3	\$1,059.50	Analyzed CASC audit work papers for updates to Affiliate Ability-to-Pay analysis.
10/02/24	R. Strong	1.1	\$896.50	Analyzed Debtor audit work papers for updates to Affiliate Ability-to-Pay analysis.
10/02/24	R. Strong	1.1	\$896.50	Attended call with BRG (CT, PS [partial]) regarding Affiliate Ability-to-Pay analysis for enterprise asset evaluation.
10/02/24	C. Tergevorkian	1.1	\$528.00	Met with BRG (PS [partial], RS) to discuss the Affiliate Ability-to-Pay analysis for enterprise asset evaluation.
10/02/24	P. Shields	0.9	\$765.00	Participated partially in meeting with BRG (RS, CT) to evaluate Affiliate Ability-to-Pay Analysis for enterprise asset evaluation.
10/07/24	R. Strong	1.2	\$978.00	Analyzed Debtor audit work papers regarding asset information for Debtor Affiliates.
10/14/24	C. Tergevorkian	1.1	\$528.00	Analyzed recent document production (October 11, 2024 - BPM Audit Workpapers) for Affiliate asset analysis.
10/14/24	C. Tergevorkian	1.0	\$480.00	Analyzed Charities / Seminary audited financial statements to create an Ability-to-Pay analysis.
10/17/24	C. Tergevorkian	1.0	\$480.00	Analyzed document production regarding BPM's second Audit Workpapers with list of Affiliates and years of audits for asset analysis.
10/28/24	R. Strong	0.9	\$733.50	Analyzed audit work papers for information relating to Debtor Affiliates for asset analysis.



ARCHDIOCESE OF SAN FRANCISCO (CASE NO. 23-30564)

Exhibit C: Schedule of Time Detail

For the Period 10/01/24 through 10/31/24

Date	Professional	Hours	Amount	Description
302.00 - Asset Analysis (General - Related Non-Debtors)				
10/29/24	C. Tergevorkian	1.2	\$576.00	Analyzed Non-Debtor Affiliates cash / investments for funding analysis
10/29/24	C. Tergevorkian	0.6	\$288.00	Updated Non-Debtor Affiliates Ability-to-Pay analysis (2019 - 2023).
10/30/24	A. Stubbs	1.9	\$608.00	Updated Vallambrosa Retreat Center comparative financial statement to include financial data from 2020 - 2022 for asset analysis.
10/30/24	R. Strong	1.3	\$1,059.50	Analyzed financial data / information for updates to Ability-to-Pay analysis relating to Debtor Affiliates.
10/30/24	C. Tergevorkian	1.0	\$480.00	Analyzed Vallombrosa financial statements for Ability-to-Pay analysis (2019 - 2023).
10/30/24	C. Tergevorkian	0.7	\$336.00	Updated Non-Debtor Affiliates Ability-to-Pay analysis (2019 - 2023).
10/31/24	C. Tergevorkian	2.3	\$1,104.00	Updated Non-Debtor Affiliates Ability-to-Pay analysis to include RPSC (2019 - 2023).
10/31/24	R. Strong	2.1	\$1,711.50	Analyzed financial data / information for updates to Ability-to-Pay analysis relating to Debtor Affiliates in preparation for Committee meeting.
10/31/24	C. Tergevorkian	1.1	\$528.00	Analyzed recent document production (October 30, 2024 - RPSC financials) for Affiliate asset analysis.
Task Code: 302.00		25.7	\$15,380.00	Totals
304.00 - Asset Analysis (General - Parishes)				
10/08/24	C. Tergevorkian	1.1	\$528.00	Updated the Parish Schools Ability to Pay analysis regarding subsidies (2019 - 2023).
10/21/24	R. Strong	1.5	\$1,222.50	Analyzed CASC audit prepared by client work papers for information relating trends of funds held by parishes.
10/22/24	R. Strong	1.1	\$896.50	Analyzed Debtor audit work papers for information relating for parish asset analysis.
10/22/24	R. Strong	0.9	\$733.50	Analyzed Debtor audit work papers for information relating for parish school analysis.
10/30/24	C. Tergevorkian	0.9	\$432.00	Updated Parish / Schools Ability-to-Pay analysis regarding permanently restricted net assets (2019 - 2023).

**ARCHDIOCESE OF SAN FRANCISCO (CASE NO. 23-30564)****Exhibit C: Schedule of Time Detail**

For the Period 10/01/24 through 10/31/24

Date	Professional	Hours	Amount	Description
<u>304.00 - Asset Analysis (General - Parishes)</u>				
10/31/24	R. Strong	1.4	\$1,141.00	Analyzed financial data / information for updates to Ability-to-Pay analysis relating to Parishes in preparation for Committee meeting.
10/31/24	R. Strong	1.3	\$1,059.50	Analyzed financial data / information for updates to Ability-to-Pay analysis relating to Parish Schools in preparation for Committee meeting.
Task Code: 304.00		8.2	\$6,013.00	Totals
<u>600.00 - Claims / Liability Analysis (General)</u>				
10/02/24	S. Chaffos	1.4	\$581.00	Evaluated the order granting second interim applications to monitor unapproved professional fees and expenses.
10/02/24	S. Chaffos	1.2	\$498.00	Updated the professional fee analysis to monitor professionals with volunteer discounts.
10/02/24	S. Chaffos	0.9	\$373.50	Reconciled professional Weintraub Tobin payments to their monthly/interim applications, order granting interim applications, and fee examiner reports for professional fee analysis.
10/02/24	M. Kuhn	0.8	\$136.00	Updated professional fee analysis to reflect fees approved by the Court.
10/18/24	S. Chaffos	1.5	\$622.50	Updated the professional fee analysis to include a monthly automatic process.
10/18/24	R. Strong	0.3	\$244.50	Attended call with BRG (CT, SC) regarding monthly monitoring of professional fees for Committee.
10/18/24	S. Chaffos	0.3	\$124.50	Met with BRG (RS, CT) regarding the monthly monitoring of professional fees for Committee.
10/18/24	C. Tergevorkian	0.3	\$144.00	Met with BRG (SC, RS) regarding monthly monitoring of professional fees for Committee.
10/25/24	S. Chaffos	1.5	\$622.50	Updated the professional fee analysis summary through September 2024 for UCC Counsel.
10/25/24	A. Stubbs	1.2	\$384.00	Refined professional fee analysis to include payments made to professionals in August 2024 for post-petition professional fee monitoring.
10/25/24	M. Kuhn	0.7	\$119.00	Updated professional fee analysis for September 2024.
10/25/24	A. Stubbs	0.5	\$160.00	Analyzed professional fee payments paid to Weintraub Tobin from August 2024 for case monitoring.

**ARCHDIOCESE OF SAN FRANCISCO (CASE NO. 23-30564)****Exhibit C: Schedule of Time Detail**

For the Period 10/01/24 through 10/31/24

Date	Professional	Hours	Amount	Description
<u>600.00 - Claims / Liability Analysis (General)</u>				
Task Code: 600.00		10.6	\$4,009.50	Totals
<u>1020.00 - Meeting Preparation & Attendance</u>				
10/07/24	R. Strong	0.2	\$163.00	Attended call with Debtor FA (WW, CH, DG) and BRG (MB, PS) regarding status of document productions / pending case issues.
10/07/24	P. Shields	0.2	\$170.00	Attended call with Debtor FA (WW, CH, DG) and BRG (RS, MB) regarding pending case issues / document productions.
10/07/24	M. Babcock	0.2	\$151.00	Met with Debtor FA (WW, DG, CH) and BRG (RS, PS) to discuss case issues / document requests.
10/14/24	R. Strong	0.3	\$244.50	Attended call with UCC Counsel (JS, BM) and BRG (MB, CT) regarding status of assignments / case issues.
10/14/24	C. Tergevorkian	0.3	\$144.00	Met with BRG (RS, MB) and UCC Counsel (BM, JS) to discuss asset analysis / case status.
10/14/24	M. Babcock	0.3	\$226.50	Met with UCC Counsel (JS, BM) and BRG (RS, CT) to discuss asset analyses / case issues.
10/14/24	R. Strong	0.2	\$163.00	Attended call with Debtor FA (WW, CH) and BRG (MB) regarding discovery / case issues.
10/14/24	M. Babcock	0.2	\$151.00	Met with Debtor FA (WW, CH) and BRG (RS) to discuss case issues / document requests.
10/21/24	R. Strong	0.5	\$407.50	Attended call with UCC Counsel (JS, BM) regarding case status / preparation for Committee meetings.
10/30/24	R. Strong	0.8	\$652.00	Attended call with UCC Counsel (JP, BM, GB, AC, JS [partial]) and BRG (PS, CT) regard document discovery / Committee meeting preparations.
10/30/24	C. Tergevorkian	0.8	\$384.00	Met with BRG (RS, PS) and UCC Counsel (BM, GB, JP, AC, JS [partial]) to discuss document discovery / Committee meeting preparations.
10/30/24	P. Shields	0.8	\$680.00	Met with UCC Counsel (JS [partial], AC, BM, GB, JP) and BRG (RS, CT) to review document discovery / Committee meeting preparations.
Task Code: 1020.00		4.8	\$3,536.50	Totals
<u>1030.00 - Mediation Preparation & Attendance</u>				
10/07/24	R. Strong	0.6	\$489.00	Attended status call with UCC Counsel (BM, JS [partial]) and BRG (MB, PS, CT) regarding analyses in preparation for mediation.

**ARCHDIOCESE OF SAN FRANCISCO (CASE NO. 23-30564)****Exhibit C: Schedule of Time Detail**

For the Period 10/01/24 through 10/31/24

Date	Professional	Hours	Amount	Description
<u>1030.00 - Mediation Preparation & Attendance</u>				
10/07/24	C. Tergevorkian	0.6	\$288.00	Met with BRG (RS, MB, PS) and UCC Counsel (BM, JS [partial]) to discuss asset analysis / case status in preparation for mediation.
10/07/24	P. Shields	0.6	\$510.00	Met with UCC Counsel (JS [partial], BM) and BRG (RS, MB, CT) to review status / issues with asset analysis in preparation for mediation.
10/07/24	M. Babcock	0.6	\$453.00	Met with UCC Counsel (JS [partial], BM) and BRG (RS, PS, CT) to discuss asset analyses / case issues in preparation for mediation.
10/30/24	R. Strong	0.7	\$570.50	Evaluated outstanding document discovery regarding high priority items in preparation for mediation.
Task Code: 1030.00		3.1	\$2,310.50	Totals
<u>1060.00 - Fee Application Preparation & Hearing</u>				
10/08/24	M. Kuhn	2.2	\$374.00	Prepared exhibits for September 2024 monthly fee statement.
10/09/24	M. Kuhn	0.1	\$17.00	Continued preparing exhibits for September 2024 monthly fee statement.
10/10/24	M. Kuhn	0.3	\$51.00	Prepared LEDES file for August 2024 for Fee Examiner.
10/10/24	M. Kuhn	0.3	\$51.00	Prepared LEDES file for July 2024 for Fee Examiner.
10/10/24	M. Kuhn	0.3	\$51.00	Prepared LEDES file for June 2024 for Fee Examiner.
10/10/24	M. Kuhn	0.1	\$17.00	Reviewed exhibits for September 2024 monthly fee statement.
10/11/24	R. Strong	1.2	\$978.00	Reviewed draft exhibits for September 2024 monthly fee statement.
10/11/24	M. Kuhn	0.3	\$51.00	Updated exhibits for September 2024 monthly fee statement.
10/11/24	M. Kuhn	0.2	\$34.00	Updated exhibits for September 2024 monthly fee statement.
10/11/24	M. Kuhn	0.1	\$17.00	Prepared draft narrative for September 2024 monthly fee statement.
10/15/24	M. Kuhn	2.9	\$493.00	Prepared initial draft of BRG's Third Interim Fee Application.
10/15/24	M. Kuhn	0.7	\$119.00	Prepared combined fee detail for BRG's third interim fee application.
10/15/24	M. Kuhn	0.3	\$51.00	Created exhibits for BRG's third interim fee application.
10/15/24	M. Kuhn	0.2	\$34.00	Prepared LEDES file for September 2024 at request of UST / fee examiner.



ARCHDIOCESE OF SAN FRANCISCO (CASE NO. 23-30564)
Exhibit C: Schedule of Time Detail

For the Period 10/01/24 through 10/31/24

Date	Professional	Hours	Amount	Description
1060.00 - Fee Application Preparation & Hearing				
10/16/24	R. Strong	1.8	\$1,467.00	Updated draft BRG Third Interim Fee Application narrative.
10/16/24	R. Strong	1.7	\$1,385.50	Analyzed exhibits for BRG Third Interim Fee Application in preparation for filing with the Court.
10/16/24	M. Kuhn	1.0	\$170.00	Continued drafting BRG's Third Interim Fee Application.
10/21/24	M. Kuhn	0.1	\$17.00	Finalized requisite LEDES files as requested by UST (August - September 2024).
10/29/24	M. Kuhn	0.1	\$17.00	Continued to update BRG's Third Interim Fee Application.
10/30/24	M. Kuhn	1.7	\$289.00	Updated BRG's Third Interim Fee Application in preparation for filing.
Task Code: 1060.00		15.6	\$5,683.50	Totals
TOTALS		148.9	\$89,313.00	

EXHIBIT 7

Berkeley Research Group, LLC
Matthew K. Babcock
D. Ray Strong
Paul N. Shields
201 S. Main Street, Suite 450
Salt Lake City, UT 84111
Telephone: 801.364.6233
Facsimile: 801.355.9926
Email: mbabcock@thinkbrg.com
rstrong@thinkbrg.com
pshields@thinkbrg.com

*Financial Advisor to the Official Committee of
Unsecured Creditors*

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION**

In re:

THE ROMAN CATHOLIC
ARCHBISHOP OF SAN FRANCISCO

Debtor.

Case No. 23-30564

Chapter 11 Cases

**TENTH MONTHLY FEE STATEMENT OF
BERKELEY RESEARCH GROUP FOR
ALLOWANCE AND PAYMENT OF
INTERIM COMPENSATION AND
REIMBURSEMENT OF EXPENSES FOR
THE PERIOD NOVEMBER 1, 2024
THROUGH NOVEMBER 30, 2024**

Name of Applicant:	Berkeley Research Group, LLC (“BRG”)
Authorized to Provide Professional Services to:	The Official Committee of Unsecured Creditors (“Committee” or “UCC”)
Date of Retention:	Effective as of October 9, 2023 by Order entered November 7, 2023 [Dkt. No. 288]
Period for Which Compensation and Reimbursement is Sought:	November 1, 2024 – November 30, 2024
Amount of Compensation Requested: ¹	\$59,202.00
Less 20% Holdback:	\$11,840.40
Amount of Expenses Requested:	\$62.35
Total Compensation (Net of Holdback) and Expense Reimbursement Requested:	\$47,423.95

1. Pursuant to sections 327(e) and 328(a) of Chapter 11 of Title 11 of the United States Code, Rules 2014(a) and 2016 of the Federal Rules of Bankruptcy Procedure, the *Order Authorizing Procedures and Authorizing Payment of Professional Fees and Expenses on a Monthly Basis* [Dkt. No. 212] (the “Compensation Procedures Order”), the *Order Approving Application of the Official Committee of Unsecured Creditors for Order Approving Employment of Berkeley Research Group, LLC as Financial Advisor Effective as of October 9, 2023* [Dkt. No. 288] (the “Retention Order”), Berkeley Research Group, LLC (“BRG”) hereby submits its Tenth Monthly Fee Statement (the “Fee Statement”) for Allowance and Payment of Interim Compensation and Reimbursement of Expenses for the Period November 1, 2024 through November 30, 2024 (the “Fee Period”). By this tenth statement, BRG seeks payment in the amount of \$47,423.95 which comprises (i) eighty percent (80%) of the total amount of compensation sought for actual and necessary services rendered during the Fee Period, and (ii) reimbursement of one hundred percent (100%) of actual and necessary expenses incurred in connection with such services. As described in more detail in the Retention Order, the compensation sought herein is comprised of the services provided to the Committee based on hourly rates.

2. Attached hereto as **Exhibit A** is a summary of BRG timekeepers (collectively, the “Timekeepers”) who rendered services to the Committee in connection with the Bankruptcy Case

¹ Pursuant to the Application of Employment of Berkeley Research Group, LLC as Financial Advisor (Dkt. No. 236), BRG’s fees are based on fees for actual hours expended, charged at BRG’s standard hourly rates which are in effect when the services are rendered, less a voluntary 10% rate concession. Accordingly, we have reduced our fees for the Fee Period by \$6,578.00 as indicated on Exhibit A and Exhibit B.

1 during the Fee Period, including the hourly rate, title, and fees earned by each Timekeeper. The
2 schedule of fees incurred during the Fee Period summarized by task code is attached hereto as
3 **Exhibit B**. The detailed time records which describe the time spent by each BRG Timekeeper for
4 the Fee Period are attached hereto as **Exhibit C**.

5 3. BRG also maintains records of all actual and necessary out-of-pocket expenses
6 incurred in connection with the rendition of its professional services. Attached hereto as **Exhibit D**
7 is a summary of the expenses incurred by BRG during the Fee Period that sets forth the total amount
8 of reimbursement sought with respect to each type of expense for which BRG is seeking
9 reimbursement. **Exhibit E** is an itemized schedule of the actual, reasonable, and necessary expenses
10 within each category BRG incurred during the Fee Period and the amounts for which
11 reimbursement is requested organized by expense type.

12 4. In accordance with the Compensation Procedures Order, each Notice Party shall
13 have until the fourteenth (14th) day (or the next business day if such day is not a business day)
14 following service of this Monthly Fee Statement (the “Objection Deadline”) to serve an objection
15 to the Monthly Fee Statement on BRG and each of the other Notice Parties.

16 5. If no objections to the Statement are received on or before the Objection Deadline,
17 the Debtor, pursuant to the Compensation Procedures Order, is authorized to pay BRG on an
18 interim basis the total amount of **\$47,423.95** which consists of eighty percent (80%) of BRG’s total
19 fees of **\$59,202.00** and one hundred percent (100%) of BRG’s total expenses of **\$62.35** for the Fee
20 Period.

21 6. To the extent an objection to the Statement is received on or before the Objection
22 Deadline, the Debtor is to withhold payment of that portion of the Statement to which the objection
23 is directed and will promptly pay the remainder of the fees and disbursements in the percentages
24 set forth above. To the extent such an objection is not resolved, it shall be preserved and scheduled
25 for consideration at the next interim fee application hearing.

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

Dated: December 16, 2024

Respectfully submitted,
By: /s/ D. Ray Strong
D. Ray Strong
Berkeley Research Group, LLC
201 South Main Street, Suite 450
Salt Lake City, Utah 84111
Telephone: (801) 364-6233
Email: rstrong@thinkbrg.com

*Financial Advisors to the Official Committee
of Unsecured Creditors*

EXHIBIT A



ARCHDIOCESE OF SAN FRANCISCO (CASE NO. 23-30564)

Exhibit A: Summary of Fees By Professional

For the Period 11/01/24 through 11/30/24

Professional	Title	Billing Rate	Hours	Fees
P. Shields	Managing Director	\$850.00	12.1	\$10,285.00
E. Madsen	Managing Director	\$815.00	7.9	\$6,438.50
R. Strong	Managing Director	\$815.00	40.3	\$32,844.50
M. Babcock	Director	\$755.00	4.0	\$3,020.00
C. Tergevorkian	Managing Consultant	\$480.00	24.3	\$11,664.00
A. Stubbs	Associate	\$320.00	3.5	\$1,120.00
M. Kuhn	Case Assistant	\$170.00	2.4	\$408.00
TOTAL			94.5	\$65,780.00
Agreed Upon Concession:			10%	(\$6,578.00)
TOTAL REQUESTED FEES				\$59,202.00
BLENDED RATE AFTER CONCESSION				\$626.48

EXHIBIT B



ARCHDIOCESE OF SAN FRANCISCO (CASE NO. 23-30564)

Exhibit B: Summary of Fees By Task Code

For the Period 11/01/24 through 11/30/24

Task Code	Hours	Fees
200.40 - Document / Data Analysis (Corporate)	1.5	\$720.00
200.90 - Document / Data Analysis (Production Requests)	3.6	\$1,555.00
220.00 - Debtors Operations / Monitoring (Monthly Operating Reports / Periodic Reporting)	3.2	\$1,582.00
300.00 - Asset Analysis (General - Debtors)	46.0	\$32,337.00
302.00 - Asset Analysis (General - Related Non-Debtors)	12.4	\$9,402.50
304.00 - Asset Analysis (General - Parishes)	7.0	\$5,712.00
410.00 - Litigation Analysis (Avoidance Actions)	7.5	\$6,112.50
600.00 - Claims / Liability Analysis (General)	0.9	\$346.50
1020.00 - Meeting Preparation & Attendance	9.2	\$6,565.50
1030.00 - Mediation Preparation & Attendance	0.1	\$81.50
1060.00 - Fee Application Preparation & Hearing	3.1	\$1,365.50
TOTAL	94.5	\$65,780.00
Agreed Upon Concession: 10%		(\$6,578.00)
TOTAL REQUESTED FEES		\$59,202.00
BLENDED RATE AFTER CONCESSION		\$626.48

EXHIBIT C



ARCHDIOCESE OF SAN FRANCISCO (CASE NO. 23-30564)

Exhibit C: Schedule of Time Detail

For the Period 11/01/24 through 11/30/24

Date	Professional	Hours	Amount	Description
<u>200.40 - Document / Data Analysis (Corporate)</u>				
11/13/24	C. Tergevorkian	1.5	\$720.00	Analyzed recent document production (November 12, 2024 - meeting minutes / investments) for assessment of corporate relationships.
Task Code: 200.40		1.5	\$720.00	Totals
<u>200.90 - Document / Data Analysis (Production Requests)</u>				
11/10/24	R. Strong	0.2	\$163.00	Analyzed list of Baker Tilley audits to prioritize audit workpaper production at request of UCC Counsel.
11/13/24	A. Stubbs	0.7	\$224.00	Revised recent document production from November 12, 2024 to identify outstanding requests.
11/14/24	A. Stubbs	0.8	\$256.00	Continued revising recent document production from November 12, 2024 to identify outstanding requests.
11/22/24	C. Tergevorkian	1.4	\$672.00	Analyzed BRG discovery requests regarding high priority items to identify outstanding requests.
11/25/24	C. Tergevorkian	0.5	\$240.00	Updated BRG discovery requests chart to send to UCC Counsel for follow up.
Task Code: 200.90		3.6	\$1,555.00	Totals
<u>220.00 - Debtors Operations / Monitoring (Monthly Operating Reports / Periodic Reporting)</u>				
11/11/24	R. Strong	0.6	\$489.00	Attended call with BRG (MB) regarding additional MOR supplement requests.
11/11/24	M. Babcock	0.6	\$453.00	Met with BRG (RS) to finalize supplemental MOR document / data requests.
11/22/24	A. Stubbs	1.1	\$352.00	Evaluated MOR cash receipt / disbursement transactions to include data from October 2024 to monitor Debtor monthly activities.
11/22/24	A. Stubbs	0.5	\$160.00	Updated ending MOR cash balance comparison analysis to include data from October 2024 MOR to monitor Debtor monthly activities.
11/22/24	A. Stubbs	0.2	\$64.00	Revised comparative MOR balance sheet analysis to include data from October 2024 MOR to monitor Debtor monthly activities.
11/22/24	A. Stubbs	0.2	\$64.00	Updated comparative MOR income statement analysis to include data from October 2024 MOR to monitor Debtor monthly activities.



ARCHDIOCESE OF SAN FRANCISCO (CASE NO. 23-30564)

Exhibit C: Schedule of Time Detail

For the Period 11/01/24 through 11/30/24

Date	Professional	Hours	Amount	Description
220.00 - Debtors Operations / Monitoring (Monthly Operating Reports / Periodic Reporting)				
Task Code: 220.00		3.2	\$1,582.00	Totals
300.00 - Asset Analysis (General - Debtors)				
11/01/24	R. Strong	1.8	\$1,467.00	Analyzed audit workpapers produced by Debtor for preparation of presentations materials to UCC Counsel / Committee.
11/01/24	R. Strong	1.7	\$1,385.50	Analyzed financial documentation produced by Debtor for preparation of presentations materials to UCC Counsel / Committee.
11/01/24	P. Shields	1.1	\$935.00	Prepared Ability-to-Pay presentation materials for upcoming Committee meeting.
11/01/24	C. Tergevorkian	1.0	\$480.00	Updated Archdiocese credit estimate analysis regarding operations / financial results (FY2024) for Ability-to-Pay analysis.
11/01/24	R. Strong	0.5	\$407.50	Attended call with BRG (PS, CT) regarding updates to Ability-to-Pay analysis in preparation for Committee meeting.
11/01/24	C. Tergevorkian	0.5	\$240.00	Met with BRG (PS, RS) to discuss updates to Ability-to-Pay analysis in preparation for Committee meeting.
11/01/24	P. Shields	0.5	\$425.00	Met with BRG (RS, CT) regarding updates to Ability-to-Pay analysis in preparation for Committee meeting.
11/01/24	R. Strong	0.2	\$163.00	Attended call with BRG (CT) regarding Ability-to-Pay analysis remaining updates in preparation for Committee call.
11/01/24	C. Tergevorkian	0.2	\$96.00	Attended meeting with BRG (RS) to discuss remaining updates to Ability-to-Pay analysis in preparation for Committee call.
11/01/24	P. Shields	0.2	\$170.00	Evaluated additional financial issues in connection with Ability-to-Pay analysis for Committee meeting.
11/02/24	P. Shields	2.2	\$1,870.00	Continued preparing Ability-to-Pay presentation materials for upcoming Committee meeting.
11/02/24	R. Strong	0.9	\$733.50	Prepared Divisions Ability-to-Pay presentation materials for UCC Counsel / Committee meeting.
11/02/24	R. Strong	0.7	\$570.50	Prepared Administrative Offices Ability-to-Pay presentation materials for UCC Counsel / Committee meeting.
11/03/24	R. Strong	1.3	\$1,059.50	Attended call with BRG (PS, CT) regarding Ability-to-Pay analysis in preparation for call with UCC Counsel.
11/03/24	C. Tergevorkian	1.3	\$624.00	Meeting with BRG (PS, RS) to discuss BRG's preliminary Ability-to-Pay presentation for call with UCC Counsel.



ARCHDIOCESE OF SAN FRANCISCO (CASE NO. 23-30564)

Exhibit C: Schedule of Time Detail

For the Period 11/01/24 through 11/30/24

Date	Professional	Hours	Amount	Description
300.00 - Asset Analysis (General - Debtors)				
11/03/24	P. Shields	1.3	\$1,105.00	Met with BRG (RS, CT) to updates to Ability-to-Pay analysis for upcoming UCC Counsel call.
11/03/24	R. Strong	1.3	\$1,059.50	Updated Administrative Offices Ability-to-Pay presentation materials for UCC Counsel / Committee meeting.
11/03/24	R. Strong	1.1	\$896.50	Updated Divisions Ability-to-Pay presentation materials for UCC Counsel / Committee meeting.
11/04/24	R. Strong	1.6	\$1,304.00	Attended call with BRG (PS [partial], CT) regarding updates to Ability-to-Pay analysis.
11/04/24	C. Tergevorkian	1.6	\$768.00	Met with BRG (PS [partial], RS) regarding updates to the Ability-to-Pay analysis.
11/04/24	P. Shields	1.5	\$1,275.00	Participated partially in a call with BRG (RS, CT) regarding updates to Ability-to-Pay analysis.
11/04/24	C. Tergevorkian	1.3	\$624.00	Updated preliminary Ability-to-Pay schedules for UCC Counsel / Committee meeting.
11/04/24	C. Tergevorkian	1.2	\$576.00	Updated Archdiocese credit estimate analysis regarding custodial accounts (FY2024 - FY2020).
11/04/24	C. Tergevorkian	1.1	\$528.00	Analyzed the cash & investments funding analysis schedule for UCC Counsel / Committee meeting.
11/04/24	P. Shields	1.1	\$935.00	Made additional updates to Ability-to-Pay presentation materials in preparation for upcoming Committee meeting.
11/04/24	C. Tergevorkian	1.1	\$528.00	Prepared Cemeteries balance sheet summary for Ability-to-Pay analysis (FY2023 - FY2019).
11/04/24	R. Strong	1.0	\$815.00	Attended call with UCC Counsel (GB, BM, JS [partial]) and BRG (MB, CT, PS) regarding Assets/Ability-to-Pay issues in preparation for call with Committee.
11/04/24	C. Tergevorkian	1.0	\$480.00	Met with BRG (RS, PS, MB) and UCC Counsel (BM, GB, JS [partial]) to discuss Assets / Ability-to-Pay analyses for Committee call.
11/04/24	P. Shields	1.0	\$850.00	Met with UCC Counsel (JS [partial], BM, GB) and BRG (RS, MB, CT) to review Asset / Ability-to-Pay Analyses in preparation for Committee meeting.
11/04/24	M. Babcock	1.0	\$755.00	Met with UCC Counsel (JS [partial], BM, GB) and BRG (RS, PS, CT) to discuss Asset / Ability-to-Pay analyses for Committee meeting.
11/04/24	C. Tergevorkian	0.8	\$384.00	Updated Ability-to-Pay schedules to include additional formulas / references.



ARCHDIOCESE OF SAN FRANCISCO (CASE NO. 23-30564)

Exhibit C: Schedule of Time Detail

For the Period 11/01/24 through 11/30/24

Date	Professional	Hours	Amount	Description
300.00 - Asset Analysis (General - Debtors)				
11/04/24	R. Strong	0.7	\$570.50	Updated Divisions Ability-to-Pay presentation materials for UCC Counsel / Committee meeting.
11/04/24	R. Strong	0.6	\$489.00	Prepared Admin Offices Ability-to-Pay presentation materials for UCC Counsel / Committee meeting.
11/05/24	C. Tergevorkian	1.1	\$528.00	Updated BRG's preliminary Ability-to-Pay presentation with funding schedule in preparation for Committee meeting.
11/05/24	R. Strong	1.1	\$896.50	Updated presentation materials relating to assets / ability-to-pay analyses for UCC Counsel / Committee.
11/05/24	C. Tergevorkian	0.9	\$432.00	Updated BRG's preliminary Ability to Pay presentation with funding schedule to send to UCC Counsel.
11/05/24	C. Tergevorkian	0.7	\$336.00	Evaluated cash & investments funding analysis schedule regarding pensions / retirement for UCC Counsel / Committee meeting.
11/05/24	P. Shields	0.5	\$425.00	Made updates to Debtor and Affiliates funding analysis for UCC Counsel / Committee meeting.
11/05/24	P. Shields	0.2	\$170.00	Reviewed information relating to perpetual care of the cemeteries for asset analysis.
11/06/24	P. Shields	0.2	\$170.00	Assessed additional financial analyses in connection with Ability-to-Pay analysis.
11/07/24	R. Strong	1.1	\$896.50	Analyzed audit workpapers for cemeteries related information for asset analysis.
11/07/24	P. Shields	0.7	\$595.00	Evaluated Ability-to-Pay presentation materials in preparation for Committee call.
11/07/24	R. Strong	0.5	\$407.50	Analyzed updated Ability-to-Pay materials in preparation for Committee meeting.
11/15/24	C. Tergevorkian	0.8	\$384.00	Continued to update BRG's ability to pay presentation to UCC.
11/18/24	R. Strong	1.2	\$978.00	Analyzed BPM audit workpaper productions for updates to the asset analyses.
11/18/24	R. Strong	0.9	\$733.50	Analyzed recent Debtor document productions regarding additional meeting minutes for asset analysis.
11/26/24	C. Tergevorkian	1.7	\$816.00	Analyzed recent document production (November 25, 2024 - Cemeteries) for asset analysis.
Task Code: 300.00		46.0	\$32,337.00	Totals



ARCHDIOCESE OF SAN FRANCISCO (CASE NO. 23-30564)

Exhibit C: Schedule of Time Detail

For the Period 11/01/24 through 11/30/24

Date	Professional	Hours	Amount	Description
<u>302.00 - Asset Analysis (General - Related Non-Debtors)</u>				
11/01/24	E. Madsen	2.9	\$2,363.50	Evaluated returns on CASC investment pool for asset analysis.
11/02/24	R. Strong	0.8	\$652.00	Prepared Affiliates ability-to-pay presentation materials for UCC Counsel / Committee.
11/03/24	R. Strong	1.2	\$978.00	Prepared Affiliates ability-to-pay presentation materials for UCC Counsel / Committee.
11/04/24	E. Madsen	2.8	\$2,282.00	Evaluated investment returns on investment pool for CASD relating to asset analysis.
11/04/24	R. Strong	0.4	\$326.00	Prepared Affiliates ability-to-pay presentation materials in preparation for UCC Counsel / Committee meeting.
11/08/24	E. Madsen	2.2	\$1,793.00	Evaluated further CASC investment returns on investment pool for asset analyses.
11/15/24	C. Tergevorkian	1.4	\$672.00	Analyzed Debtor provided documents regarding CASC asset transfers (2007 - 2009).
11/21/24	C. Tergevorkian	0.7	\$336.00	Analyzed St. Patrick's Seminary financial statements provided to identify missing information.
Task Code: 302.00		12.4	\$9,402.50	Totals
<u>304.00 - Asset Analysis (General - Parishes)</u>				
11/01/24	P. Shields	0.2	\$170.00	Evaluated discrepancy between internal financial statement reporting of Parish and Parish school restricted assets financial statements produced and CASC financial data.
11/02/24	R. Strong	1.0	\$815.00	Prepared Parish Schools Ability-to-Pay presentation materials for UCC Counsel / Committee meeting.
11/02/24	R. Strong	0.9	\$733.50	Prepared Parishes Ability-to-Pay presentation materials for UCC Counsel / Committee meeting.
11/03/24	R. Strong	1.4	\$1,141.00	Continued to prepare Parishes Ability-to-Pay presentation materials for UCC Counsel / Committee meeting.
11/03/24	R. Strong	1.2	\$978.00	Prepared Parish Schools Ability-to-Pay presentation materials for UCC Counsel / Committee.
11/04/24	R. Strong	1.2	\$978.00	Updated Parish ability-to-pay presentation materials for UCC Counsel / Committee meeting.
11/04/24	R. Strong	1.1	\$896.50	Updated Parish Schools Ability-to-Pay presentation materials for UCC Counsel / Committee meeting.

**ARCHDIOCESE OF SAN FRANCISCO (CASE NO. 23-30564)****Exhibit C: Schedule of Time Detail**

For the Period 11/01/24 through 11/30/24

Date	Professional	Hours	Amount	Description
<u>304.00 - Asset Analysis (General - Parishes)</u>				
Task Code: 304.00		7.0	\$5,712.00	Totals
<u>410.00 - Litigation Analysis (Avoidance Actions)</u>				
11/18/24	R. Strong	1.3	\$1,059.50	Analyzed limited Serenic Archdiocese general ledger data produced by Debtor for disbursement analysis.
11/18/24	R. Strong	1.1	\$896.50	Analyzed recent Debtor document productions regarding asset transfers for asset analysis.
11/18/24	R. Strong	0.9	\$733.50	Analyzed limited Serenic D&L ledger data produced by Debtor for ongoing asset analysis.
11/20/24	R. Strong	1.8	\$1,467.00	Analyzed Board / Committee meeting minutes for investigation of asset transfers.
11/21/24	R. Strong	1.3	\$1,059.50	Investigated BPM audit work papers relating asset transfer analysis.
11/21/24	R. Strong	1.1	\$896.50	Analyzed 341 hearing transcripts for asset transfer analysis.
Task Code: 410.00		7.5	\$6,112.50	Totals
<u>600.00 - Claims / Liability Analysis (General)</u>				
11/13/24	M. Kuhn	0.6	\$102.00	Analyzed Debtor professional fees (August 2023 - September 2024) for Committee monitoring.
11/13/24	R. Strong	0.3	\$244.50	Analyzed Debtor general ledger activity for evaluation of professional fees both pre and post petition.
Task Code: 600.00		0.9	\$346.50	Totals
<u>1020.00 - Meeting Preparation & Attendance</u>				
11/01/24	R. Strong	0.1	\$81.50	Attended call with Debtor FA (WW, CH) and BRG (MB) regarding critical document discovery issues.
11/01/24	M. Babcock	0.1	\$75.50	Met with Debtor FA (WW, CH) and BRG (RS) to discuss outstanding critical document requests.
11/07/24	C. Tergevorkian	1.2	\$576.00	Attended meeting with BRG (PS, RS, MB), UCC Counsel (JS, BM), SCC, and Committee to discuss ongoing asset / Ability-to-Pay analyses.
11/07/24	R. Strong	1.2	\$978.00	Attended meeting with Committee, SCC, UCC Counsel (JS, BM), and BRG (PS, MB, CT) regarding ongoing asset / Ability-to-Pay analyses.



ARCHDIOCESE OF SAN FRANCISCO (CASE NO. 23-30564)

Exhibit C: Schedule of Time Detail

For the Period 11/01/24 through 11/30/24

Date	Professional	Hours	Amount	Description
<u>1020.00 - Meeting Preparation & Attendance</u>				
11/07/24	M. Babcock	1.2	\$906.00	Met with UCC Counsel (JS, BM), BRG (RS, CT, PS), SCC, and Committee regarding ongoing asset / Ability-to-Pay analyses.
11/07/24	P. Shields	1.2	\$1,020.00	Participated in meeting with Committee, SCC, UCC Counsel (JS, BM), and BRG (RS, MB, CT) regarding asset / Ability-to-Pay analyses.
11/11/24	R. Strong	0.8	\$652.00	Attended call with UCC Counsel (JS, BM, GB) and BRG (MB, CT) regarding mediation / document discovery issues.
11/11/24	C. Tergevorkian	0.8	\$384.00	Attended meeting with BRG (RS, MB) and UCC Counsel (BM, GB, JS) to discuss mediation / document discovery issues.
11/11/24	M. Babcock	0.8	\$604.00	Met with UCC Counsel (JS, BM, GB) and BRG (RS, CT) to discuss case / discovery issues (including mediation matters).
11/11/24	R. Strong	0.2	\$163.00	Attended call with Debtor FA (WW, DG, CH) and BRG (MB, PS) regarding case / critical document discovery issues.
11/11/24	P. Shields	0.2	\$170.00	Met with Debtor FA (WW, CH, DG) and BRG (RS, MB) regarding case / status of critical document requests.
11/11/24	M. Babcock	0.2	\$151.00	Met with Debtor FA (WW, DG, CH) and BRG (RS, PS) to discuss outstanding critical document requests / case issues.
11/18/24	R. Strong	0.5	\$407.50	Attended call with UCC Counsel (BM, GB) and BRG (CT) regarding mediation / discovery issues.
11/18/24	C. Tergevorkian	0.5	\$240.00	Met with BRG (RS) and UCC Counsel (BM, GB) to discuss mediation / discovery issues..
11/26/24	R. Strong	0.1	\$81.50	Attended call with Debtor FA (WW, CH, DG) and BRG (MB) regarding Outstanding document discovery requests.
11/26/24	M. Babcock	0.1	\$75.50	Met with Debtor FA (WW, DG, CH) and BRG (RS) to discuss outstanding critical document requests.
Task Code: 1020.00		9.2	\$6,565.50	Totals
<u>1030.00 - Mediation Preparation & Attendance</u>				
11/11/24	R. Strong	0.1	\$81.50	Analyzed mediation issues raised by UCC Counsel in preparation for mediation.
Task Code: 1030.00		0.1	\$81.50	Totals
<u>1060.00 - Fee Application Preparation & Hearing</u>				
11/08/24	M. Kuhn	0.8	\$136.00	Reviewed fee statement for October 2024.



Exhibit C: Schedule of Time Detail

Date	Professional	Hours	Amount	Description
<u>1060.00 - Fee Application Preparation & Hearing</u>				
11/15/24	R. Strong	1.1	\$896.50	Analyzed exhibits for October 2024 monthly fee statement.
11/15/24	M. Kuhn	0.8	\$136.00	Continued to review BRG's monthly fee statement for October 2024.
11/15/24	R. Strong	0.2	\$163.00	Finalized October 2024 monthly fee statement.
11/15/24	M. Kuhn	0.2	\$34.00	Prepared exhibits for BRG's October 2024 monthly fee statement.
Task Code: 1060.00		3.1	\$1,365.50	Totals
TOTALS		94.5	\$65,780.00	

EXHIBIT D



ARCHDIOCESE OF SAN FRANCISCO (CASE NO. 23-30564)

Exhibit D: Summary of Expenses By Category

For the Period 11/01/24 through 11/30/24

Expense Category	Amount
20. Data Research	\$62.35
Total Expenses	\$62.35

EXHIBIT E



ARCHDIOCESE OF SAN FRANCISCO (CASE NO. 23-30564)

Exhibit E: Schedule of Expense Detail

For the Period 11/01/24 through 11/30/24

Date	Professional	Amount	Description
20. Data Research			
09/01/24	BRG Direct	\$62.35	Transunion - Real estate data research for real estate analysis.
		<u>\$62.35</u>	Total: 20. Data Research
TOTAL EXPENSES		\$62.35	

EXHIBIT 8

Berkeley Research Group, LLC
Matthew K. Babcock
D. Ray Strong
Paul N. Shields
201 S. Main Street, Suite 450
Salt Lake City, UT 84111
Telephone: 801.364.6233
Facsimile: 801.355.9926
Email: mbabcock@thinkbrg.com
rstrong@thinkbrg.com
pshields@thinkbrg.com

*Financial Advisor to the Official Committee of
Unsecured Creditors*

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION**

In re:

THE ROMAN CATHOLIC
ARCHBISHOP OF SAN FRANCISCO

Debtor.

Case No. 23-30564

Chapter 11 Cases

**ELEVENTH MONTHLY FEE STATEMENT
OF BERKELEY RESEARCH GROUP FOR
ALLOWANCE AND PAYMENT OF
INTERIM COMPENSATION AND
REIMBURSEMENT OF EXPENSES FOR
THE PERIOD DECEMBER 1, 2024
THROUGH DECEMBER 31, 2024**

Name of Applicant:	Berkeley Research Group, LLC (“BRG”)
Authorized to Provide Professional Services to:	The Official Committee of Unsecured Creditors (“Committee” or “UCC”)
Date of Retention:	Effective as of October 9, 2023 by Order entered November 7, 2023 [Dkt. No. 288]
Period for Which Compensation and Reimbursement is Sought:	December 1, 2024 – December 31, 2024
Amount of Compensation Requested: ¹	\$22,667.40
Less 20% Holdback:	\$4,533.48
Amount of Expenses Requested:	\$41.83
Total Compensation (Net of Holdback) and Expense Reimbursement Requested:	\$18,175.75

1. Pursuant to sections 327(e) and 328(a) of Chapter 11 of Title 11 of the United States Code, Rules 2014(a) and 2016 of the Federal Rules of Bankruptcy Procedure, the *Order Authorizing Procedures and Authorizing Payment of Professional Fees and Expenses on a Monthly Basis* [Dkt. No. 212] (the “Compensation Procedures Order”), the *Order Approving Application of the Official Committee of Unsecured Creditors for Order Approving Employment of Berkeley Research Group, LLC as Financial Advisor Effective as of October 9, 2023* [Dkt. No. 288] (the “Retention Order”), Berkeley Research Group, LLC (“BRG”) hereby submits its Eleventh Monthly Fee Statement (the “Fee Statement”) for Allowance and Payment of Interim Compensation and Reimbursement of Expenses for the Period December 1, 2024 through December 31, 2024 (the “Fee Period”). By this eleventh statement, BRG seeks payment in the amount of \$18,175.75 which comprises (i) eighty percent (80%) of the total amount of compensation sought for actual and necessary services rendered during the Fee Period, and (ii) reimbursement of one hundred percent (100%) of actual and necessary expenses incurred in connection with such services. As described in more detail in the Retention Order, the compensation sought herein is comprised of the services provided to the Committee based on hourly rates.

2. Attached hereto as **Exhibit A** is a summary of BRG timekeepers (collectively, the “Timekeepers”) who rendered services to the Committee in connection with the Bankruptcy Case

¹ Pursuant to the Application of Employment of Berkeley Research Group, LLC as Financial Advisor (Dkt. No. 236), BRG’s fees are based on fees for actual hours expended, charged at BRG’s standard hourly rates which are in effect when the services are rendered, less a voluntary 10% rate concession. Accordingly, we have reduced our fees for the Fee Period by \$2,518.60 as indicated on Exhibit A and Exhibit B.

1 during the Fee Period, including the hourly rate, title, and fees earned by each Timekeeper. The
2 schedule of fees incurred during the Fee Period summarized by task code is attached hereto as
3 **Exhibit B**. The detailed time records which describe the time spent by each BRG Timekeeper for
4 the Fee Period are attached hereto as **Exhibit C**.

5 3. BRG also maintains records of all actual and necessary out-of-pocket expenses
6 incurred in connection with the rendition of its professional services. Attached hereto as **Exhibit D**
7 is a summary of the expenses incurred by BRG during the Fee Period that sets forth the total amount
8 of reimbursement sought with respect to each type of expense for which BRG is seeking
9 reimbursement. **Exhibit E** is an itemized schedule of the actual, reasonable, and necessary expenses
10 within each category BRG incurred during the Fee Period and the amounts for which
11 reimbursement is requested organized by expense type.

12 4. In accordance with the Compensation Procedures Order, each Notice Party shall
13 have until the fourteenth (14th) day (or the next business day if such day is not a business day)
14 following service of this Fee Statement (the “Objection Deadline”) to serve an objection to the Fee
15 Statement on BRG and each of the other Notice Parties.

16 5. If no objections to the Statement are received on or before the Objection Deadline,
17 the Debtor, pursuant to the Compensation Procedures Order, is authorized to pay BRG on an
18 interim basis the total amount of **\$18,175.75** which consists of eighty percent (80%) of BRG’s total
19 fees of **\$22,667.40** and one hundred percent (100%) of BRG’s total expenses of **\$41.83** for the Fee
20 Period.

21 6. To the extent an objection to the Statement is received on or before the Objection
22 Deadline, the Debtor is to withhold payment of that portion of the Statement to which the objection
23 is directed and will promptly pay the remainder of the fees and disbursements in the percentages
24 set forth above. To the extent such an objection is not resolved, it shall be preserved and scheduled
25 for consideration at the next interim fee application hearing.

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

Dated: January 17, 2024

Respectfully submitted,
By: /s/ D. Ray Strong
D. Ray Strong
Berkeley Research Group, LLC
201 South Main Street, Suite 450
Salt Lake City, Utah 84111
Telephone: (801) 364-6233
Email: rstrong@thinkbrg.com

*Financial Advisors to the Official Committee
of Unsecured Creditors*

EXHIBIT A



ARCHDIOCESE OF SAN FRANCISCO (CASE NO. 23-30564)

Exhibit A: Summary of Fees By Professional

For the Period 12/01/24 through 12/31/24

Professional	Title	Billing Rate	Hours	Fees
E. Madsen	Managing Director	\$815.00	2.1	\$1,711.50
R. Strong	Managing Director	\$815.00	15.7	\$12,795.50
M. Babcock	Director	\$755.00	0.8	\$604.00
J. Funk	Associate Director	\$650.00	1.0	\$650.00
C. Tergevorkian	Managing Consultant	\$480.00	8.3	\$3,984.00
S. Chaffos	Consultant	\$415.00	3.8	\$1,577.00
A. Stubbs	Associate	\$320.00	9.1	\$2,912.00
M. Kuhn	Case Assistant	\$170.00	5.6	\$952.00
TOTAL			46.4	\$25,186.00
Agreed Upon Concession:			10%	(\$2,518.60)
TOTAL REQUESTED FEES				\$22,667.40
BLENDED RATE AFTER CONCESSION				\$488.52

EXHIBIT B



ARCHDIOCESE OF SAN FRANCISCO (CASE NO. 23-30564)

Exhibit B: Summary of Fees By Task Code

For the Period 12/01/24 through 12/31/24

Task Code	Hours	Fees
200.30 - Document / Data Analysis (Financial / Accounting) - Accounting System	1.1	\$896.50
200.90 - Document / Data Analysis (Production Requests)	4.8	\$2,694.00
220.00 - Debtors Operations / Monitoring (Monthly Operating Reports / Periodic Reporting)	6.1	\$2,480.00
300.00 - Asset Analysis (General - Debtors)	5.3	\$4,319.50
302.00 - Asset Analysis (General - Related Non-Debtors)	2.3	\$1,874.50
304.00 - Asset Analysis (General - Parishes)	2.7	\$2,200.50
396.00 - Asset Analysis (Other - Cemeteries)	7.0	\$4,034.50
600.00 - Claims / Liability Analysis (General)	9.3	\$3,082.00
1020.00 - Meeting Preparation & Attendance	2.3	\$1,637.50
1060.00 - Fee Application Preparation & Hearing	5.5	\$1,967.00
TOTAL	46.4	\$25,186.00
Agreed Upon Concession: 10%		(\$2,518.60)
TOTAL REQUESTED FEES		\$22,667.40
BLENDED RATE AFTER CONCESSION		\$488.52

EXHIBIT C



ARCHDIOCESE OF SAN FRANCISCO (CASE NO. 23-30564)

Exhibit C: Schedule of Time Detail

For the Period 12/01/24 through 12/31/24

Date	Professional	Hours	Amount	Description
200.30 - Document / Data Analysis (Financial / Accounting) - Accounting System				
12/12/24	R. Strong	1.1	\$896.50	Analyzed historical accounting system data to address data production issues with Debtor.
Task Code: 200.30		1.1	\$896.50	Totals
200.90 - Document / Data Analysis (Production Requests)				
12/03/24	R. Strong	0.2	\$163.00	Attended call with BRG (MB) regarding document discovery issues pursuant to recent Meet-and-Confer with counsel.
12/03/24	M. Babcock	0.2	\$151.00	Met with BRG (RS) to discuss document discovery issues pursuant to recent Meet-and-Confer with counsel.
12/11/24	C. Tergevorkian	1.0	\$480.00	Analyzed recent document production (December 10, 2024 - Personnel Files) to address UCC Counsel inquiries.
12/11/24	C. Tergevorkian	0.8	\$384.00	Analyzed document production process for tracking of productions received to identify outstanding items.
12/11/24	R. Strong	0.8	\$652.00	Attended call with BRG (CT) regarding outstanding Debtor document productions issues.
12/11/24	C. Tergevorkian	0.8	\$384.00	Met with (RS) to discuss outstanding Debtor document production issues.
12/13/24	C. Tergevorkian	1.0	\$480.00	Analyzed high priority document requests for follow up with Debtor.
Task Code: 200.90		4.8	\$2,694.00	Totals
220.00 - Debtors Operations / Monitoring (Monthly Operating Reports / Periodic Reporting)				
12/17/24	R. Strong	0.4	\$326.00	Attended call with BRG (JF) regarding ongoing MOR activity / trend analyses to monitor Debtor post-petition activities.
12/17/24	J. Funk	0.4	\$260.00	Met with BRG (RS) to discuss ongoing MOR activity / trends analysis to monitor Debtor post-petition activities.
12/20/24	A. Stubbs	0.8	\$256.00	Analyzed ending cash balances reported in MOR (November 2024) to monitor Debtor monthly post-petition activities.
12/20/24	J. Funk	0.6	\$390.00	Met with BRG (AS) to discuss ongoing MOR trends analysis for monitoring of Debtor post-petition operational activities.
12/20/24	A. Stubbs	0.6	\$192.00	Met with BRG (JF) to discuss ongoing MOR trend analysis for monitoring of Debtor post-petition operating activities.



ARCHDIOCESE OF SAN FRANCISCO (CASE NO. 23-30564)

Exhibit C: Schedule of Time Detail

For the Period 12/01/24 through 12/31/24

Date	Professional	Hours	Amount	Description
220.00 - Debtors Operations / Monitoring (Monthly Operating Reports / Periodic Reporting)				
12/20/24	A. Stubbs	0.2	\$64.00	Revised comparative MOR income statement analysis to include data from November 2024 MOR to monitor Debtor monthly post-petition activities.
12/20/24	A. Stubbs	0.2	\$64.00	Updated comparative MOR balance sheet analysis to include data from November 2024 MOR to monitor Debtor post-petition monthly activities.
12/23/24	A. Stubbs	1.3	\$416.00	Analyzed MOR cash receipt / disbursement activity trends (November 2024) to monitor Debtor post-petition monthly activities.
12/23/24	A. Stubbs	0.8	\$256.00	Prepared horizontal financial statement analyses to identify historical changes in MOR Balance sheet values for monitoring of Debtor post-petition activities.
12/23/24	A. Stubbs	0.8	\$256.00	Prepared vertical financial statement analyses to identify historical changes in MOR Balance sheet values for monitoring of Debtor post-petition activities.
Task Code: 220.00		6.1	\$2,480.00	Totals
300.00 - Asset Analysis (General - Debtors)				
12/04/24	R. Strong	1.1	\$896.50	Analyzed BPM Audit work paper productions pursuant to 2004 examination for ongoing asset analysis.
12/05/24	R. Strong	1.1	\$896.50	Analyzed Sage accounting system data produced by Debtor for disbursement analysis.
12/06/24	R. Strong	1.8	\$1,467.00	Analyzed BPM Audit work paper productions pursuant to 2004 examination for ongoing enterprise asset analysis.
12/10/24	R. Strong	1.3	\$1,059.50	Analyzed Sage accounting system data for disbursement analysis in conjunction with enterprise asset analysis.
Task Code: 300.00		5.3	\$4,319.50	Totals
302.00 - Asset Analysis (General - Related Non-Debtors)				
12/10/24	R. Strong	1.2	\$978.00	Analyzed BPM Audit work paper productions pursuant to 2004 examination for ongoing non-debtor asset analysis.
12/13/24	R. Strong	1.1	\$896.50	Analyzed BPM Audit work paper productions pursuant to 2004 examination for ongoing non-debtor activity pursuant to enterprise asset analysis.
Task Code: 302.00		2.3	\$1,874.50	Totals



ARCHDIOCESE OF SAN FRANCISCO (CASE NO. 23-30564)

Exhibit C: Schedule of Time Detail

For the Period 12/01/24 through 12/31/24

Date	Professional	Hours	Amount	Description
<u>304.00 - Asset Analysis (General - Parishes)</u>				
12/05/24	R. Strong	1.4	\$1,141.00	Evaluated analysis of Parish income statement analysis for ongoing enterprise asset analysis.
12/05/24	R. Strong	1.3	\$1,059.50	Evaluated analysis of Parish financial statement balance sheet analysis for ongoing enterprise asset analysis.
Task Code: 304.00		2.7	\$2,200.50	Totals
<u>396.00 - Asset Analysis (Other - Cemeteries)</u>				
12/02/24	C. Tergevorkian	0.5	\$240.00	Analyzed Cemeteries comparative financial statements (2011 - 2024) for ongoing enterprise asset analysis.
12/02/24	A. Stubbs	0.3	\$96.00	Updated Catholic Cemeteries comparative balance sheet to include data from 2024 for enterprise asset analysis.
12/02/24	A. Stubbs	0.3	\$96.00	Updated Catholic Cemeteries comparative income statement to include data from 2024 for enterprise asset analysis.
12/03/24	E. Madsen	1.2	\$978.00	Reviewed responses related to Cemeteries document production requests for enterprise asset analysis.
12/03/24	C. Tergevorkian	1.0	\$480.00	Analyzed recent production of Cemeteries data in relation to BRG's high priority items for asset analysis.
12/03/24	C. Tergevorkian	0.2	\$96.00	Met with BRG (EM) to discuss additional Cemeteries document production issues for asset analysis.
12/03/24	E. Madsen	0.2	\$163.00	Participated in call with BRG (CT) regarding Cemeteries document production requests for asset analysis.
12/04/24	C. Tergevorkian	1.4	\$672.00	Analyzed Cemeteries production to identify outstanding high-priority requests for follow-up with Debtor.
12/04/24	E. Madsen	0.7	\$570.50	Evaluated recent document production for information relevant to Cemeteries asset analysis.
12/04/24	R. Strong	0.2	\$163.00	Evaluated Excel files produced regarding Cemeteries perpetual care studies for asset analysis.
12/13/24	C. Tergevorkian	1.0	\$480.00	Analyzed Cemetery document productions to identify outstanding requests for enterprise asset analysis.
Task Code: 396.00		7.0	\$4,034.50	Totals
<u>600.00 - Claims / Liability Analysis (General)</u>				



ARCHDIOCESE OF SAN FRANCISCO (CASE NO. 23-30564)

Exhibit C: Schedule of Time Detail

For the Period 12/01/24 through 12/31/24

Date	Professional	Hours	Amount	Description
600.00 - Claims / Liability Analysis (General)				
12/02/24	M. Kuhn	0.5	\$85.00	Updated professional fee analysis for June - September 2024 interim applications for Committee monitoring of bankruptcy fees.
12/02/24	M. Kuhn	0.5	\$85.00	Updated professional fee analysis for October 2024 for Committee monitoring of bankruptcy fees.
12/03/24	A. Stubbs	1.8	\$576.00	Revised the professional fee analysis summary through October 2024 for Committee monitoring of bankruptcy fees.
12/09/24	S. Chaffos	2.1	\$871.50	Analyzed the professional fee analysis through October 2024 for UCC Counsel.
12/10/24	M. Kuhn	0.7	\$119.00	Continued to update professional fee analysis with October 2024 fees for Committee monitoring of bankruptcy fees.
12/16/24	A. Stubbs	2.0	\$640.00	Revised professional fee statement to complete October 2024 data for UCC Counsel.
12/16/24	S. Chaffos	1.7	\$705.50	Updated the professional fee analysis through October 2024 for Committee monitoring of bankruptcy fees.
Task Code: 600.00		9.3	\$3,082.00	Totals
1020.00 - Meeting Preparation & Attendance				
12/03/24	R. Strong	0.6	\$489.00	Attended call with UCC Counsel (BM, GB, JS [Partial]) and BRG (CT) regarding status of document production / mediation issues.
12/03/24	C. Tergevorkian	0.6	\$288.00	Met with BRG (RS) and UCC Counsel (BM, GB, JS [partial]) to discuss document discovery issues / mediation issues.
12/13/24	M. Babcock	0.1	\$75.50	Met with Debtor FA (DG) to discuss document production issues.
12/17/24	R. Strong	0.5	\$407.50	Attended call with UCC Counsel (GB, AC, BM, JS) and BRG (MB) regarding case status / discovery issues.
12/17/24	M. Babcock	0.5	\$377.50	Met with UCC Counsel (JS, BM, AC, GB) and BRG (RS) to discuss case status / document discovery issues.
Task Code: 1020.00		2.3	\$1,637.50	Totals
1060.00 - Fee Application Preparation & Hearing				
12/04/24	M. Kuhn	0.5	\$85.00	Evaluated updated order for BRG's third interim fee application.
12/05/24	M. Kuhn	0.3	\$51.00	Prepared LEDES file for BRG's October 2024 fee statement at request of UST / fee examiner.



ARCHDIOCESE OF SAN FRANCISCO (CASE NO. 23-30564)
Exhibit C: Schedule of Time Detail

For the Period 12/01/24 through 12/31/24

Date	Professional	Hours	Amount	Description
1060.00 - Fee Application Preparation & Hearing				
12/06/24	M. Kuhn	0.8	\$136.00	Prepared draft BRG's monthly fee statement exhibits for November 2024.
12/06/24	M. Kuhn	0.1	\$17.00	Continued to review updated order for BRG's third interim fee application at the request of fee examiner.
12/06/24	R. Strong	0.1	\$81.50	Reviewed draft BRG Order for Third Interim Fee Application to be sent to Fee Examiner.
12/09/24	M. Kuhn	0.7	\$119.00	Continued preparing BRG's monthly fee statement for November 2024.
12/11/24	R. Strong	1.1	\$896.50	Analyzed draft exhibits for BRG November 2024 monthly fee statement.
12/12/24	M. Kuhn	0.6	\$102.00	Prepared BRG's monthly fee statement narrative for November 2024.
12/12/24	M. Kuhn	0.5	\$85.00	Updated exhibits for BRG's monthly fee statement for November 2024 for filing.
12/12/24	M. Kuhn	0.1	\$17.00	Evaluated BRG's rate change notice issues for updated 2025 rates.
12/16/24	R. Strong	0.4	\$326.00	Finalized November 2024 monthly fee statement for filing with Court.
12/16/24	M. Kuhn	0.3	\$51.00	Continued to prepare BRG's monthly fee statement for November 2024 for filing with Court.
Task Code: 1060.00		5.5	\$1,967.00	Totals
TOTALS		46.4	\$25,186.00	

EXHIBIT D



ARCHDIOCESE OF SAN FRANCISCO (CASE NO. 23-30564)

Exhibit D: Summary of Expenses By Category

For the Period 12/01/24 through 12/31/24

Expense Category	Amount
19. Computer Software	\$41.83
Total Expenses	\$41.83

EXHIBIT E



ARCHDIOCESE OF SAN FRANCISCO (CASE NO. 23-30564)

Exhibit E: Schedule of Expense Detail

For the Period 12/01/24 through 12/31/24

Date	Professional	Amount	Description
19. Computer Software			
12/04/24	R. Strong	\$41.83	Payment for Computer Software on 12/4/2024 for document accessibility.
		<u>\$41.83</u>	Total: 19. Computer Software
TOTAL EXPENSES		\$41.83	

EXHIBIT 9

Berkeley Research Group, LLC
Matthew K. Babcock
D. Ray Strong
Paul N. Shields
201 S. Main Street, Suite 450
Salt Lake City, UT 84111
Telephone: 801.364.6233
Facsimile: 801.355.9926
Email: mbabcock@thinkbrg.com
rstrong@thinkbrg.com
pshields@thinkbrg.com

*Financial Advisor to the Official Committee of
Unsecured Creditors*

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION**

In re:

THE ROMAN CATHOLIC
ARCHBISHOP OF SAN FRANCISCO

Debtor.

Case No. 23-30564

Chapter 11 Cases

**TWELFTH MONTHLY FEE STATEMENT
OF BERKELEY RESEARCH GROUP FOR
ALLOWANCE AND PAYMENT OF
INTERIM COMPENSATION AND
REIMBURSEMENT OF EXPENSES FOR
THE PERIOD JANUARY 1, 2025 THROUGH
JANUARY 31, 2025**

Name of Applicant:	Berkeley Research Group, LLC (“BRG”)
Authorized to Provide Professional Services to:	The Official Committee of Unsecured Creditors (“Committee” or “UCC”)
Date of Retention:	Effective as of October 9, 2023 by Order entered November 7, 2023 [Dkt. No. 288]
Period for Which Compensation and Reimbursement is Sought:	January 1, 2025 – January 31, 2025
Amount of Compensation Requested: ¹	\$52,597.80
Less 20% Holdback:	\$10,519.56
Amount of Expenses Requested:	\$0.00
Total Compensation (Net of Holdback) and Expense Reimbursement Requested:	\$42,078.24

1. Pursuant to sections 327(e) and 328(a) of Chapter 11 of Title 11 of the United States Code, Rules 2014(a) and 2016 of the Federal Rules of Bankruptcy Procedure, the *Order Authorizing Procedures and Authorizing Payment of Professional Fees and Expenses on a Monthly Basis* [Dkt. No. 212] (the “Compensation Procedures Order”), the *Order Approving Application of the Official Committee of Unsecured Creditors for Order Approving Employment of Berkeley Research Group, LLC as Financial Advisor Effective as of October 9, 2023* [Dkt. No. 288] (the “Retention Order”), Berkeley Research Group, LLC (“BRG”) hereby submits its Twelfth Monthly Fee Statement (the “Fee Statement”) for Allowance and Payment of Interim Compensation and Reimbursement of Expenses for the Period January 1, 2025 through January 31, 2025 (the “Fee Period”). By this twelfth statement, BRG seeks payment in the amount of \$42,078.24 which comprises (i) eighty percent (80%) of the total amount of compensation sought for actual and necessary services rendered during the Fee Period, and (ii) reimbursement of one hundred percent (100%) of actual and necessary expenses incurred in connection with such services. As described in more detail in the Retention Order, the compensation sought herein is comprised of the services provided to the Committee based on hourly rates.

2. Attached hereto as **Exhibit A** is a summary of BRG timekeepers (collectively, the “Timekeepers”) who rendered services to the Committee in connection with the Bankruptcy Case

¹ Pursuant to the Application of Employment of Berkeley Research Group, LLC as Financial Advisor (Dkt. No. 236), BRG’s fees are based on fees for actual hours expended, charged at BRG’s standard hourly rates which are in effect when the services are rendered, less a voluntary 10% rate concession. Accordingly, we have reduced our fees for the Fee Period by \$5,844.20 as indicated on Exhibit A and Exhibit B.

1 during the Fee Period, including the hourly rate, title, and fees earned by each Timekeeper. The
2 schedule of fees incurred during the Fee Period summarized by task code is attached hereto as
3 **Exhibit B**. The detailed time records which describe the time spent by each BRG Timekeeper for
4 the Fee Period are attached hereto as **Exhibit C**.

5 3. BRG also maintains records of all actual and necessary out-of-pocket expenses
6 incurred in connection with the rendition of its professional services. At this time BRG is not
7 requesting reimbursement for any expenses incurred during the Fee Period but reserves the right to
8 request reimbursement therefore in the future.

9 4. In accordance with the Compensation Procedures Order, each Notice Party shall
10 have until the fourteenth (14th) day (or the next business day if such day is not a business day)
11 following service of this Fee Statement (the "Objection Deadline") to serve an objection to the Fee
12 Statement on BRG and each of the other Notice Parties.

13 5. If no objections to the Statement are received on or before the Objection Deadline,
14 the Debtor, pursuant to the Compensation Procedures Order, is authorized to pay BRG on an
15 interim basis the total amount of **\$42,078.24** which consists of eighty percent (80%) of BRG's total
16 fees of **\$52,597.80** and one hundred percent (100%) of BRG's total expenses of **\$0.00** for the Fee
17 Period.

18 6. To the extent an objection to the Statement is received on or before the Objection
19 Deadline, the Debtor is to withhold payment of that portion of the Statement to which the objection
20 is directed and will promptly pay the remainder of the fees and disbursements in the percentages
21 set forth above. To the extent such an objection is not resolved, it shall be preserved and scheduled
22 for consideration at the next interim fee application hearing.

1 Dated: February 13, 2024

Respectfully submitted,

2

By: /s/ D. Ray Strong

3

D. Ray Strong

4

Berkeley Research Group, LLC

201 South Main Street, Suite 450

Salt Lake City, Utah 84111

5

Telephone: (801) 364-6233

Email: rstrong@thinkbrg.com

6

*Financial Advisors to the Official Committee
of Unsecured Creditors*

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

EXHIBIT A



ARCHDIOCESE OF SAN FRANCISCO (CASE NO. 23-30564)

Exhibit A: Summary of Fees By Professional

For the Period 01/01/25 through 01/31/25

Professional	Title	Billing Rate	Hours	Fees
P. Shields	Managing Director	\$895.00	3.4	\$3,043.00
R. Strong	Managing Director	\$855.00	30.2	\$25,821.00
E. Madsen	Managing Director	\$815.00	3.5	\$2,852.50
M. Babcock	Managing Director	\$795.00	5.1	\$4,054.50
J. Funk	Associate Director	\$670.00	5.5	\$3,685.00
C. Tergevorkian	Senior Managing Consultant	\$535.00	23.6	\$12,626.00
S. Chaffos	Consultant	\$440.00	4.1	\$1,804.00
A. Stubbs	Associate	\$340.00	11.6	\$3,944.00
M. Kuhn	Case Assistant	\$180.00	3.4	\$612.00
TOTAL			90.4	\$58,442.00
Agreed Upon Concession:			10%	(\$5,844.20)
TOTAL REQUESTED FEES				\$52,597.80
BLENDED RATE AFTER CONCESSION				\$581.83

EXHIBIT B



ARCHDIOCESE OF SAN FRANCISCO (CASE NO. 23-30564)

Exhibit B: Summary of Fees By Task Code

For the Period 01/01/25 through 01/31/25

Task Code	Hours	Fees
200.40 - Document / Data Analysis (Corporate)	0.6	\$321.00
200.90 - Document / Data Analysis (Production Requests)	7.3	\$5,043.50
220.00 - Debtors Operations / Monitoring (Monthly Operating Reports / Periodic Reporting)	10.4	\$5,664.00
300.00 - Asset Analysis (General - Debtors)	10.0	\$5,232.50
302.00 - Asset Analysis (General - Related Non-Debtors)	8.6	\$6,425.00
304.00 - Asset Analysis (General - Parishes)	19.1	\$13,163.00
310.00 - Asset Analysis (Cash / Bank Accounts - Debtors)	9.1	\$6,595.00
600.00 - Claims / Liability Analysis (General)	4.9	\$1,616.00
1020.00 - Meeting Preparation & Attendance	3.3	\$2,403.50
1030.00 - Mediation Preparation & Attendance	14.5	\$11,375.50
1060.00 - Fee Application Preparation & Hearing	2.6	\$603.00
TOTAL	90.4	\$58,442.00
Agreed Upon Concession: 10%		(\$5,844.20)
TOTAL REQUESTED FEES		\$52,597.80
BLENDED RATE AFTER CONCESSION		\$581.83

EXHIBIT C

**ARCHDIOCESE OF SAN FRANCISCO (CASE NO. 23-30564)****Exhibit C: Schedule of Time Detail**

For the Period 01/01/25 through 01/31/25

Date	Professional	Hours	Amount	Description
<u>200.40 - Document / Data Analysis (Corporate)</u>				
01/24/25	C. Tergevorkian	0.6	\$321.00	Analyzed recently provided documents relating to the Vatican or Holy See (January 24, 2025).
Task Code: 200.40		0.6	\$321.00	Totals
<u>200.90 - Document / Data Analysis (Production Requests)</u>				
01/17/25	R. Strong	0.9	\$769.50	Attended call with BRG (MB, CT) regarding outstanding document requests for meeting with UCC Counsel.
01/17/25	M. Babcock	0.9	\$715.50	Met with BRG (RS, CT) to evaluate status of outstanding document requests for meeting with UCC Counsel.
01/17/25	C. Tergevorkian	0.9	\$481.50	Met with BRG (RS, MB) to discuss list of outstanding document requests for meeting with UCC Counsel.
01/21/25	R. Strong	0.2	\$171.00	Assessed MOR supplement requirements / productions for communications with Debtor FA.
01/23/25	R. Strong	1.1	\$940.50	Attended call with UCC Counsel (BM, GB, GG [partial], AC) and BRG (MB [partial], CT) regarding outstanding document discovery issues.
01/23/25	C. Tergevorkian	1.1	\$588.50	Met with BRG (RS, MB [partial]) and UCC Counsel (BM, GB, GG [partial], AC) to address the outstanding high priority document requests.
01/23/25	C. Tergevorkian	0.5	\$267.50	Updated documents request tracker to send to UCC Counsel for follow up with Debtor.
01/23/25	M. Babcock	0.4	\$318.00	Met with UCC Counsel (BM, GB, GG [partial], AC) and BRG (RS, CT) to discuss critical outstanding document requests [partial].
01/23/25	R. Strong	0.3	\$256.50	Analyzed document request tracker in preparation for meeting with UCC Counsel regarding outstanding discovery.
01/28/25	C. Tergevorkian	1.0	\$535.00	Analyzed Cemeteries documents to understand to identify compliance with requests.
Task Code: 200.90		7.3	\$5,043.50	Totals
<u>220.00 - Debtors Operations / Monitoring (Monthly Operating Reports / Periodic Reporting)</u>				
01/02/25	C. Tergevorkian	1.3	\$695.50	Updated MOR analyses including bank balances, financials, receipts & disbursements for Committee monitoring of Debtor monthly activities.

**ARCHDIOCESE OF SAN FRANCISCO (CASE NO. 23-30564)****Exhibit C: Schedule of Time Detail**

For the Period 01/01/25 through 01/31/25

Date	Professional	Hours	Amount	Description
<u>220.00 - Debtors Operations / Monitoring (Monthly Operating Reports / Periodic Reporting)</u>				
01/08/25	J. Funk	2.4	\$1,608.00	Analyzed MOR financial statement and cash-flow trends for the period August 2023 through November 2024 for Committee monitoring of post-petition activities.
01/08/25	A. Stubbs	0.5	\$170.00	Made further updates to MOR trend analysis for Committee monitoring of post-petition activities.
01/14/25	R. Strong	0.5	\$427.50	Attended call with BRG (JF) regarding MOR monthly trend analysis for Committee monitoring of Debtor post-petition activity.
01/14/25	J. Funk	0.5	\$335.00	Met with BRG (RS) to evaluate the MOR trend analysis for the period August 2023 through November 2024 for Committee monitoring of post-petition activity.
01/14/25	J. Funk	0.4	\$268.00	Continued analyzing MOR financial statement and cash-flow trends for the period August 2023 through November 2024 for Committee evaluation of post-petition activities.
01/17/25	J. Funk	0.5	\$335.00	Continue to evaluate the MOR trends for monitoring of Debtor post-petition activity.
01/21/25	J. Funk	1.1	\$737.00	Updated the MOR financial statement and cash-flow trends for the period August 2023 through November 2024 for monitoring of post-petition activities.
01/29/25	A. Stubbs	1.9	\$646.00	Analyzed MOR cash receipt / disbursement activity trends (December 2024) to monitor Debtor post-petition monthly activities.
01/29/25	A. Stubbs	0.5	\$170.00	Updated comparative MOR income statement analysis to include data from December 2024 MOR to monitor Debtor post-petition monthly activities.
01/29/25	A. Stubbs	0.4	\$136.00	Updated comparative MOR balance sheet analysis to include data from December 2024 MOR to monitor Debtor post-petition monthly activities.
01/29/25	A. Stubbs	0.4	\$136.00	Updated ending MOR cash balance comparison analysis to include data from December 2024 MOR to monitor Debtor post-petition monthly activities.
Task Code: 220.00		10.4	\$5,664.00	Totals

300.00 - Asset Analysis (General - Debtors)

01/06/25	A. Stubbs	1.5	\$510.00	Prepared horizontal analysis of income statements for asset analyses.
----------	-----------	-----	----------	---



ARCHDIOCESE OF SAN FRANCISCO (CASE NO. 23-30564)

Exhibit C: Schedule of Time Detail

For the Period 01/01/25 through 01/31/25

Date	Professional	Hours	Amount	Description
<u>300.00 - Asset Analysis (General - Debtors)</u>				
01/06/25	A. Stubbs	1.0	\$340.00	Prepared vertical analysis of income statements for asset analyses.
01/06/25	A. Stubbs	0.3	\$102.00	Prepared payee analysis of disbursement activities for asset investigation.
01/17/25	A. Stubbs	0.3	\$102.00	Analyzed investment pool account creation and setup documents for asset investigation.
01/17/25	R. Strong	0.3	\$256.50	Analyzed issues identified for further investigation to send inquiry to Debtor FA.
01/22/25	A. Stubbs	2.0	\$680.00	Revised MOR receipts and disbursements analysis for asset investigation.
01/22/25	J. Funk	0.4	\$268.00	Analyzed financial statement and cash-flow trends for asset analyses.
01/28/25	J. Funk	0.2	\$134.00	Analyzed historical Diocesan capital expenditures for ongoing asset analyses.
01/29/25	E. Madsen	2.5	\$2,037.50	Performed analysis for cemetery financial metrics for assessment of available funds to pay creditors.
01/29/25	C. Tergevorkian	1.0	\$535.00	Analyzed enterprise analysis to develop additional information for analysis.
01/30/25	C. Tergevorkian	0.5	\$267.50	Analyzed document productions regarding audit workpapers for ongoing asset analyses.
Task Code: 300.00		10.0	\$5,232.50	Totals
<u>302.00 - Asset Analysis (General - Related Non-Debtors)</u>				
01/15/25	C. Tergevorkian	1.3	\$695.50	Analyzed document productions to identify / evaluate RPSC provided documents for asset analysis.
01/23/25	C. Tergevorkian	0.8	\$428.00	Analyzed recently provided documents from Aprio relating to the audit workpapers for CASC (January 23, 2025) for asset analysis.
01/24/25	C. Tergevorkian	0.8	\$428.00	Analyzed recently provided documents from Aprio relating to the audit workpapers for CASC (January 23, 2025) for asset investigation.
01/27/25	R. Strong	1.4	\$1,197.00	Analyzed BPM audit work papers for information regarding enterprise asset analysis.
01/27/25	R. Strong	0.7	\$598.50	Analyzed Aprio 2004 productions of CASC 2021 audit work papers for asset analysis.



ARCHDIOCESE OF SAN FRANCISCO (CASE NO. 23-30564)

Exhibit C: Schedule of Time Detail

For the Period 01/01/25 through 01/31/25

Date	Professional	Hours	Amount	Description
302.00 - Asset Analysis (General - Related Non-Debtors)				
01/27/25	R. Strong	0.6	\$513.00	Analyzed Aprio 2004 productions of CASC 2022 audit work papers for asset analysis.
01/27/25	R. Strong	0.5	\$427.50	Analyzed Aprio 2004 productions of CASC 2020 audit work papers for asset analysis.
01/27/25	R. Strong	0.5	\$427.50	Analyzed Aprio 2004 productions of CASC 2023 audit work papers for asset analysis.
01/27/25	R. Strong	0.4	\$342.00	Analyzed Aprio 2004 productions of CASC 2018 audit work papers for asset analysis.
01/27/25	R. Strong	0.4	\$342.00	Analyzed Aprio 2004 productions of CASC 2019 audit work papers for asset analysis.
01/27/25	R. Strong	0.3	\$256.50	Analyzed Aprio 2004 productions of CASC 2014 audit work papers for asset analysis.
01/27/25	R. Strong	0.3	\$256.50	Analyzed Aprio 2004 productions of CASC 2015 audit work papers for asset analysis.
01/27/25	R. Strong	0.3	\$256.50	Analyzed Aprio 2004 productions of CASC 2016 audit work papers for asset analysis.
01/27/25	R. Strong	0.3	\$256.50	Analyzed Aprio 2004 productions of CASC 2017 audit work papers for asset analysis.
Task Code: 302.00		8.6	\$6,425.00	Totals
304.00 - Asset Analysis (General - Parishes)				
01/06/25	C. Tergevorkian	1.8	\$963.00	Analyzed recent document production (January 3, 2025 - Parish 2024 Financials) for asset analysis.
01/06/25	S. Chaffos	1.3	\$572.00	Analyzed DEBTOR022 document production of Parish 2024 financial statements (received 01/04/2025) for updates to asset analyses.
01/07/25	C. Tergevorkian	1.8	\$963.00	Evaluated Debtor's recent document production (January 3, 2025 - Parish Financials and Deposit & Loan docs) for asset analysis.
01/16/25	R. Strong	1.2	\$1,026.00	Analyzed income statement data for refinements to Schools ability-to-pay analyses.
01/16/25	R. Strong	1.1	\$940.50	Analyzed income statement data for refinements to Parish ability-to-pay analyses.



ARCHDIOCESE OF SAN FRANCISCO (CASE NO. 23-30564)

Exhibit C: Schedule of Time Detail

For the Period 01/01/25 through 01/31/25

Date	Professional	Hours	Amount	Description
<u>304.00 - Asset Analysis (General - Parishes)</u>				
01/16/25	R. Strong	1.0	\$855.00	Analyzed balance sheet data for refinements to Parish ability-to-pay analyses.
01/16/25	R. Strong	0.9	\$769.50	Analyzed balance sheet data for refinements to Schools ability-to-pay analyses.
01/22/25	R. Strong	1.8	\$1,539.00	Analyzed Parish financial statements for updates to ability-to-pay analyses in preparation for mediation.
01/22/25	R. Strong	1.7	\$1,453.50	Analyzed Parish School financial statement data for updates to ability-to-pay analyses in preparation for mediation.
01/28/25	C. Tergevorkian	0.4	\$214.00	Updated Parish/Schools ability-to-pay analysis (FY2019 - FY2023).
01/30/25	C. Tergevorkian	2.6	\$1,391.00	Analyzed Parish/School's Ability to Pay analysis regarding capital expenditures assessment.
01/30/25	R. Strong	0.4	\$342.00	Analyzed capital expenditure financial statement line items for updates to Parish ability-to-pay analysis.
01/31/25	C. Tergevorkian	1.0	\$535.00	Updated Parish/School's ability-to-pay analysis regarding capital / depreciation expenses.
01/31/25	R. Strong	0.7	\$598.50	Attended call with BRG (PS, CT) regarding updates to Parish / Parish Schools ability-to-pay analysis.
01/31/25	C. Tergevorkian	0.7	\$374.50	Met with BRG (PS, RS) to discuss updates to Parish/School's ability-to-pay analysis.
01/31/25	P. Shields	0.7	\$626.50	Met with BRG (RS, CT) regarding updates to Parish ability-to-pay analysis.
Task Code: 304.00		19.1	\$13,163.00	Totals
<u>310.00 - Asset Analysis (Cash / Bank Accounts - Debtors)</u>				
01/06/25	C. Tergevorkian	1.5	\$802.50	Analyzed recent document production (January 3, 2025 - Deposit and Loan Bank Statements) for asset analysis updates.
01/07/25	S. Chaffos	1.7	\$748.00	Analyzed DEBTOR022 document production to identify Deposit & Loan affiliate account documents (received 01/04/2025) for asset analysis.
01/31/25	R. Strong	1.8	\$1,539.00	Analyzed historical deposit activity for ASF D&L for evaluation of assets identification of outstanding documentation.
01/31/25	R. Strong	1.6	\$1,368.00	Investigated Debtor audit workpapers for ASF historical D&L deposit participant activity for identification of outstanding documentation.



ARCHDIOCESE OF SAN FRANCISCO (CASE NO. 23-30564)

Exhibit C: Schedule of Time Detail

For the Period 01/01/25 through 01/31/25

Date	Professional	Hours	Amount	Description
<u>310.00 - Asset Analysis (Cash / Bank Accounts - Debtors)</u>				
01/31/25	R. Strong	1.3	\$1,111.50	Analyzed document productions regarding ASF D&L deposit participant account setup documents after 2022 for asset analysis.
01/31/25	R. Strong	1.2	\$1,026.00	Analyzed document productions regarding ASF D&L deposit participant statements after June 2022 for asset analysis.
Task Code: 310.00		9.1	\$6,595.00	Totals
<u>600.00 - Claims / Liability Analysis (General)</u>				
01/07/25	A. Stubbs	1.7	\$578.00	Updated the professional fee analysis summary through November 2024 for Committee monitoring.
01/07/25	M. Kuhn	0.5	\$90.00	Updated professional fee analysis for November 2024 for Committee monitoring.
01/10/25	S. Chaffos	1.1	\$484.00	Analyzed the professional fee analysis through November 2024 for UCC Counsel.
01/21/25	M. Kuhn	0.5	\$90.00	Updated professional fees pursuant to UCC Counsel requests for Committee monitoring.
01/28/25	A. Stubbs	1.1	\$374.00	Updated professional fee analysis with data from recent interim fee application approval orders for Committee monitoring.
Task Code: 600.00		4.9	\$1,616.00	Totals
<u>1020.00 - Meeting Preparation & Attendance</u>				
01/13/25	R. Strong	0.6	\$513.00	Attended call with UCC Counsel (BM, GG, GB, JS [partial]) and BRG (MB, CT) regarding case issues / asset analyses.
01/13/25	C. Tergevorkian	0.6	\$321.00	Met with BRG (MB, RS) and UCC Counsel (BM, GG, GB, JS [partial]) to discuss cases issues / asset analyses.
01/13/25	M. Babcock	0.6	\$477.00	Met with UCC Counsel (JS [partial] BM, GB, GG) and BRG (RS, CT) to discuss case issues / asset analyses.
01/20/25	R. Strong	0.5	\$427.50	Attended call with UCC Counsel (BM, GB, GG) and BRG (CT, MB) regarding case status including outstanding document requests.
01/20/25	C. Tergevorkian	0.5	\$267.50	Met with BRG (MB, RS) and UCC Counsel (BM, GG, GB) to discuss case status including outstanding document requests.
01/20/25	M. Babcock	0.5	\$397.50	Met with UCC Counsel (BM, GB, GG) and BRG (RS, CT) to discuss case issues including outstanding document requests.
Task Code: 1020.00		3.3	\$2,403.50	Totals



ARCHDIOCESE OF SAN FRANCISCO (CASE NO. 23-30564)

Exhibit C: Schedule of Time Detail

For the Period 01/01/25 through 01/31/25

Date	Professional	Hours	Amount	Description
<u>1030.00 - Mediation Preparation & Attendance</u>				
01/27/25	R. Strong	0.2	\$171.00	Attended status call with UCC Counsel (BM, JS) and BRG (CT) in preparation for mediation.
01/27/25	C. Tergevorkian	0.2	\$107.00	Met with BRG (RS) and UCC Counsel (BM, JS) to discuss preparation for mediation
01/29/25	R. Strong	1.8	\$1,539.00	Evaluate ongoing analyses in preparation for call with UCC Counsel to discuss mediation issues.
01/29/25	R. Strong	1.2	\$1,026.00	Attended call with BRG (MB, PS, CT) to discuss additional mediation issues pursuant to UCC Counsel requests.
01/29/25	P. Shields	1.2	\$1,074.00	Met with BRG (RS, MB, CT) to evaluate additional mediation issues discussed with UCC Counsel.
01/29/25	M. Babcock	1.2	\$954.00	Met with BRG (RS, PS, CT) to discuss additional mediation issues pursuant to UCC Counsel inquiries.
01/29/25	C. Tergevorkian	1.2	\$642.00	Met with BRG (RS, PS, MB) to address additional mediation issues requested by UCC Counsel.
01/29/25	R. Strong	1.0	\$855.00	Attended call with BRG (EM, PS, MB, CT) regarding asset analyses / assignments for mediation preparation pursuant to UCC Counsel meeting.
01/29/25	E. Madsen	1.0	\$815.00	Attended call with BRG (RS, PS, CT, MB) related to asset analyses / assignments for mediation preparation pursuant to UCC Counsel call.
01/29/25	C. Tergevorkian	1.0	\$535.00	Met with BRG (EM, PS, RS, MB) to discuss asset issues / assignments for mediation preparation based on UCC Counsel call.
01/29/25	P. Shields	1.0	\$895.00	Met with BRG (RS, MB, EM, CT) to evaluate asset analyses / assignments required for mediation preparation resulting from UCC Counsel call.
01/29/25	M. Babcock	1.0	\$795.00	Met with BRG (RS, PS, CT, EM) to discuss asset analyses / assignments for mediation preparation resulting from UCC Counsel meeting.
01/29/25	R. Strong	0.5	\$427.50	Attended call with UCC Counsel (GB, JS, BM) and BRG (PS, MB, CT) regarding mediation preparation.
01/29/25	C. Tergevorkian	0.5	\$267.50	Met with BRG (MB, PS, RS) and UCC Counsel (JS, GB, BM) to discuss mediation preparation.
01/29/25	P. Shields	0.5	\$447.50	Met with UCC Counsel (JS, BM, GB) and BRG (RS, MB, CT) regarding mediation preparation issues.



Exhibit C: Schedule of Time Detail

For the Period 01/01/25 through 01/31/25

Date	Professional	Hours	Amount	Description
<u>1030.00 - Mediation Preparation & Attendance</u>				
01/29/25	M. Babcock	0.5	\$397.50	Met with UCC Counsel (JS, BM, GB) and BRG (RS, PS, CT) to discuss mediation preparation.
01/29/25	R. Strong	0.5	\$427.50	Updated ongoing asset analysis with additional documents produced by Debtor in preparation for mediation.
Task Code: 1030.00		14.5	\$11,375.50	Totals
<u>1060.00 - Fee Application Preparation & Hearing</u>				
01/09/25	M. Kuhn	1.1	\$198.00	Prepared BRG's monthly fee statement for December 2024.
01/09/25	M. Kuhn	0.4	\$72.00	Prepared LEDES file for BRG's November 2024 monthly fee statement at the request of UST / fee examiner.
01/14/25	M. Kuhn	0.3	\$54.00	Prepared BRG's rate change notice for 2025.
01/17/25	M. Kuhn	0.6	\$108.00	Continued to prepare BRG's monthly fee statement for December 2024.
01/17/25	R. Strong	0.2	\$171.00	Finalized December 2024 Monthly Fee Statement for filing.
Task Code: 1060.00		2.6	\$603.00	Totals
TOTALS		90.4	\$58,442.00	